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REPORTS

FROM

COMMITTEES:

ELEVEN VOLUMES.

—(11.)—

TAXATION OF IRELAND.

Session

4 *February* —— 29 *July* 1864.

VOL. XV.

1864.

REPORTS FROM COMMITTEES:

1864.

ELEVEN VOLUMES:—CONTENTS OF THE

ELEVENTH VOLUME.

N.B.—*THE* Figures *at the* beginning of the line, *correspond with the* N° *at the foot of each* Report; *and the* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

TAXATION OF IRELAND:

513. REPORT from the Select Committee appointed to consider the TAXATION of IRELAND, and how far it is in accordance with the Provisions of the Treaty of Union, or just in reference to the Resources of the Country; together with the PROCEEDINGS of the COMMITTEE, MINUTES of EVIDENCE, and APPENDIX - p. 1

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REPORT

FROM THE

SELECT COMMITTEE

ON

TAXATION OF IRELAND;

TOGETHER WITH THE

PROCEEDINGS OF THE COMMITTEE,

MINUTES OF EVIDENCE,

AND APPENDIX.

Ordered, by The House of Commons, *to be Printed,*
22 *July* 1864.

513.

Veneris, 26° *die Februarii*, 1864.

Ordered, That a Select Committee be appointed to consider the Taxation of Ireland, and how far it is in accordance with the Provisions of the Treaty of Union, or just in reference to the Resources of the Country.

Martis, 8° *die Martii*, 1864.

Committee nominated of—

Colonel Dunne.	The O'Conor Don.
Sir Edward Grogan.	Lord Stanley.
Sir Frederick Heygate.	Sir Stafford Northcote.
Mr. Longfield.	Mr. Howes.
Mr. Hennessy.	Mr. Finlay.
Mr. Monsell.	Sir Robert Peel.
Lord John Browne.	Mr. Lowe.

Ordered, That the Committee have power to send for Persons, Papers and Records.

Ordered, That Five be the Quorum of the Committee.

Mercurii, 9° *die Martii*, 1864.

Ordered, That Mr. *Hankey* be added to the Committee.

Lunæ, 18° *die Aprilis*, 1864.

Ordered, That the Reports of Select Committees on Public Income and Expenditure of Ireland in the years 1811, 1812, and 1815 :—Accounts relating to the Revenue of Great Britain and Ireland in 1824 :—Report on Irish Poor in 1830 :—Account of Remittances of Public Money to and from Irish and British Exchequers in 1833 :—Return of Taxes reduced and repealed in Great Britain and Ireland in 1843 :—Return of Revenue paid into the Irish Exchequer in 1847 :—Account of Annuities transferred to the Commissioners for the Reduction of the National Debt in 1849 :—Return of National Debt of Great Britain and Ireland in 1858 :—And, Return of Revenue and Expenditure of Great Britain and Ireland in 1863, be referred to the Committee.

Martis, 19° *die Aprilis*, 1864.

Ordered, That Mr. *Monsell* be discharged from further attendance on the Committee, and that Sir *George Colthurst* be added thereto.

Mercurii, 20° *die Aprilis*, 1864.

Ordered, That Lord *Stanley* be discharged from further attendance on the Committee, and that Mr. *Banks Stanhope* be added thereto.

Lunæ, 25° *die Aprilis*, 1864.

Ordered, That the Report of the Select Committee on Public Income and Expenditure of 1828 be referred to the Committee.

Veneris, 22° *die Julii*, 1864.

Ordered, That the Committee have power to report their Observations, together with the Minutes of Evidence taken before them, to The House.

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REPORT.

THE SELECT COMMITTEE appointed to consider the TAXATION of *Ireland*, and how far it is in accordance with the Provisions of the Treaty of Union, or just in reference to the Resources of the Country;—— HAVE considered the Matters to them referred, and agreed to the following REPORT:—

THAT, from the lateness of the period of the Session at which the Evidence has been concluded, Your Committee have not been able to consider any of the Draft Reports submitted to them by the Chairman and other Members of the Committee; but, in pursuance of a Resolution of the Committee passed on the 12th July, have agreed to report the Evidence to the House, and to recommend to the House the re-appointment of the Committee next Session.

22 July 1864.

PROCEEDINGS OF THE COMMITTEE.

Mercurii, 16° *die Martii*, 1864.

MEMBERS PRESENT:

Sir Edward Grogan.	Sir Robert Peel.
Mr. Lowe.	Colonel Dunne.
Mr. Longfield.	Mr. Hennessy.

Colonel DUNNE called to the Chair.

The Committee deliberated.

[Adjourned to Friday, 15th April, at Twelve o'clock.

Veneris, 15° *die Aprilis*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Howes.	Sir Edward Grogan.
Sir Frederick Heygate.	The O'Conor Don.
Mr. Hankey.	Sir Robert Peel.
Sir Stafford Northcote.	Mr. Lowe.

The Committee deliberated.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 22° *die Aprilis*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Lowe.	Mr. Finlay.
Sir Stafford Northcote.	Lord John Browne.
Mr. Howes.	Sir George Colthurst.
Mr. Banks Stanhope.	Mr. Longfield.
Sir Robert Peel.	Sir Frederick Heygate.
Mr. Hankey.	Sir Edward Grogan.
The O'Conor Don.	Mr. Hennessy.

Sir *Colman O'Loghlen* (a Member of the House), examined.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 29° *die Aprilis*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Lowe.	Sir George Colthurst.
Sir Stafford Northcote.	Sir Edward Grogan.
Mr. Banks Stanhope.	Mr. Longfield.
Sir Frederick Heygate.	The O'Conor Don.
Mr. Howes.	Mr. Hennessy.
Mr. Hankey.	Lord John Browne.

Mr. *William George Anderson* and Mr. *Henry Williams Chisholm*, examined.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 6° *die Maii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Stafford Northcote.	Sir George Colthurst.
Mr. Howes.	Mr. Hankey.
Sir Robert Peel.	Mr. Finlay.
Mr. Banks Stanhope.	Lord John Browne.
The O'Conor Don.	Mr. Lowe.
Mr. Longfield.	Mr. Hennessy.
Sir Edward Grogan.	

Mr. *John B. Dillon* examined.

The Committee deliberated.

Mr. *John B. Dillon* further examined.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 10° *die Maii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Robert Peel.	Mr. Banks Stanhope.
Sir Stafford Northcote.	Sir Frederick Heygate.
Sir Edward Grogan.	Mr. Hankey.
Mr. Longfield.	Mr. Finlay.
The O'Conor Don.	Sir George Colthurst.
Lord John Browne.	Mr. Hennessy.
Mr. Howes.	

Mr. *John B. Dillon* further examined.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 13° *die Maii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Stafford Northcote.	The O'Conor Don.
Mr. Howes.	Mr. Hennessy.
Mr. Longfield.	Mr. Hankey.
Sir Edward Grogan.	Mr. Banks Stanhope.

Mr. *Joseph Fisher* examined.

[Adjourned till Friday the 3d day of June, at Twelve o'clock

Veneris, 3° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Stafford Northcote.	Mr. Longfield.
Mr. Lowe.	Sir George Colthurst.
Mr. Banks Stanhope.	The O'Conor Don.
Mr. Howes.	Lord John Browne.
Mr. Finlay.	Mr. Hankey.
Sir Edward Grogan.	

Mr. *Joseph Fisher* further examined.

The Committee deliberated.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 7° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Stafford Northcote.	Mr. Lowe.
The O'Conor Don.	Mr. Finlay.
Mr. Longfield.	Sir Frederick Heygate.
Sir Edward Grogan.	Sir George Colthurst.
Mr. Howes.	Lord John Browne.
Mr. Hankey.	

Mr. *Joseph Fisher* further examined.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 10° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Lowe.	Mr. Howes.
Sir Stafford Northcote.	Mr. Hankey.
The O'Conor Don.	Mr. Banks Stanhope.
Sir Edward Grogan.	Lord John Browne.
Mr. Longfield.	Mr. Finlay.
Sir Frederick Heygate.	Sir George Colthurst.

The Committee deliberated, and decided to continue the examination of Mr. *Fisher* after Mr. *Donnelly*'s evidence had been concluded.

Mr. *William Donnelly* examined.

Mr. *Joseph Fisher* further examined.

[Adjourned till Tuesday next, at Twelve o'clock.

Martis, 14° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Lowe.	Sir George Colthurst.
Sir Stafford Northcote.	Lord John Browne.
Mr. Howes.	Mr. Finlay.
Mr. Hankey.	Mr. Banks Stanhope.
The O'Conor Don.	Sir Edward Grogan.
Mr. Longfield.	Sir Frederick Heygate.

Right Hon. *Joseph Napier*, and Mr. *Leader* (a Member of the House), examined.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 17° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Edward Grogan.	Mr. Lowe.
Mr. Howes.	Mr. Banks Stanhope.
Sir Stafford Northcote.	Mr. Hennessy.
Mr. Longfield.	Mr. Hankey.
Sir Frederick Heygate.	Mr. Finlay.
Lord John Browne.	Sir George Colthurst.
The O'Conor Don.	

Mr. *Alexander C. Lambert* and Mr. *P. D. O'Regan* examined.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 21° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Lowe.	Mr. Longfield.
Mr. Finlay.	The O'Conor Don.
Lord John Browne.	Sir Edward Grogan.
Mr. Howes.	Mr. Hankey.
Sir George Colthurst.	

Mr. *Maguire* (a Member of the House), examined.

The Committee deliberated.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 24° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Edward Grogan.	Mr. Howes.
Mr. Longfield.	Mr. Finlay.
Sir Stafford Northcote.	The O'Conor Don.
Sir Frederick Heygate.	Mr. Hankey.
Mr. Banks Stanhope.	Mr. Hennessy.

Mr. *Edward Senior* examined.

[Adjourned to Tuesday next, at Twelve o'clock.

Martis, 28° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Banks Stanhope.	Mr. Longfield.
Mr. Lowe.	Sir George Colthurst.
Sir Edward Grogan.	Mr. Hankey.
Lord John Browne.	The O'Conor Don.

Mr. *John Stephen Dwyer* examined.

[Adjourned to Friday next, at Twelve o'clock.

Veneris, 1° *die Julii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Stafford Northcote.	Lord John Browne.
Mr. Banks Stanhope.	Mr. Lowe.
Mr. Finlay.	Sir Frederick Heygate.
Sir Edward Grogan.	Sir George Colthurst.
Mr. Longfield.	Mr. Hankey.

Mr. *Henry W. Chisholm* further examined.

Colonel *Knox Gore*, the Earl of *Leitrim*, and Sir *Percy Nugent*, severally examined.

Mr. *John Stephen Dwyer* further examined.

[Adjourned to Tuesday, 12th July, at Twelve o'clock.

Martis, 12° *die Julii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Lowe.	Lord John Browne.
Sir Stafford Northcote.	The O'Conor Don.
Mr. Howes.	Mr. Longfield.
Mr. Banks Stanhope.	Sir Frederick Heygate.
Mr. Finlay.	Mr. Hankey.
Sir George Colthurst.	Mr. Hennessy.
Sir Edward Grogan.	

Mr. *H. W. Chisholm* further examined.

The Committee deliberated.

Motion made, and Question, "That, in consequence of the lateness of the Session, the Committee do adjourn, on the conclusion of the Evidence to be taken on Thursday next, to Friday week, in order to receive any Draft Reports that may be prepared, but will not proceed beyond the first reading of such Reports during the present Session"—(Mr. *Lowe*)—put, and *agreed to*.

[Adjourned till Thursday next, at Twelve o'clock.

Jovis, 14° *die Julii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Sir Stafford Northcote.	Sir George Colthurst.
The O'Conor Don.	Mr. Lowe.
Sir Edward Grogan.	Mr. Hankey.
Mr. Howes.	Mr. Finlay.

Mr. *H. W. Chisholm* further examined.

Mr. *Francis S. Leslie* examined.

[Adjourned to Friday, 22d July, at Twelve o'clock.

Veneris, 22° *die Julii*, 1864.

MEMBERS PRESENT:

Colonel DUNNE in the Chair.

Mr. Longfield.	Sir Edward Grogan.
Mr. Howes.	Mr. Hennessy.
Mr. Hankey.	The O'Conor Don.
Mr. Banks Stanhope.	Mr. Lowe.

Draft Report proposed by the Chairman, read 1°, as follows:

"1. YOUR COMMITTEE, appointed to 'consider the taxation of Ireland, and how far it is 'in accordance with the provisions of the Treaty of Union, or just in reference to the 'resources of that country,' submit to the House the following Report.

"2. The order of reference prescribes two subjects of consideration, and Your Committee has received evidence on both. The first refers (more particularly) to the 16 years succeeding the passing of the Act of Union to that of passing the Act for the consolidation of the Exchequers of the two countries; the latter extends to the present time.

"3. The Act of Union, passed on the 2d of July 1800, was founded on Resolutions which had previously been carried in the British Houses of Parliament, and subsequently, but not without protest and reluctance, were adopted by a majority of the Parliament of Ireland. These Resolutions, which were incorporated in the English and Irish Acts of Union, set forth, as in a solemn treaty, the future relations between the two countries, and formed the guarantee of the rights and privileges reserved to each. They are expressed in Articles, as is usual in Treaties; and in a paragraph succeeding the 8th Article it is stated — 'That the said fore-'going recited articles, each and every one of them, according to the true import and tenor 'thereof, be certified, confirmed, and approved, and be, and they are hereby declared to be, the 'Articles of the Union of Great Britain and Ireland, and the same shall be in force and have 'effect for ever.' The Irish Parliament having given its assent to this Treaty taking effect from the 1st January 1801, which was required by a proviso to the above paragraph, it ceased to exist, and with it one of the parties which assumed the right of making this international compact.

"4. By the 7th Article of the Union the details of the financial arrangements between the two countries were laid down, and therefore it has immediate reference to the subject entrusted to Your Committee:—It is as follows:

(1.) "'That it be the Seventh Article of Union that the charge arising from the payment of the interest, and the sinking fund for the reduction of the principal of the debt incurred in either Kingdom before the Union, shall continue to be separately defrayed by Great Britain and Ireland respectively, except as hereinafter provided:' Interest and Sinking Fund of either Kingdom defrayed separately.

(2) "'That, for the space of twenty years after the Union shall take place, the contribution of Great Britain and Ireland respectively, towards the expenditure of the United Kingdom in each year, shall be defrayed in the proportion of fifteen parts for Great Britain and two parts for Ireland; and that at the expiration of the said twenty years the future expenditure of the United Kingdom (other than the interest and charges of the debt to which either country shall be separately liable) shall be defrayed, in such proportion as the Parliament of the United Kingdom shall deem just and reasonable, upon a comparison of the real value of the Exports and Imports of the respective countries, upon an average of the three years next preceding the period of revision; or on a comparison of the value of the quantities of the following articles consumed within the respective countries, on a similar average—videlicet, beer, spirits, sugar, wine, tea, tobacco, and malt; or according to the aggregate How Expenditure of United Kingdom defrayed and provided for.

aggregate proportion resulting from both these considerations combined; or on a comparison of the amount of income in each country, estimated from the produce for the same period of a general tax, if such shall have been imposed on the same description of income in both countries:

(3.) "'And that the Parliament of the United Kingdom shall afterwards proceed in like manner to revise and fix the said proportions, according to the same rules or any of them, at periods not more distant than twenty years nor less than seven years from each other; unless, previous to any such period, the Parliament of the United Kingdom shall have declared, as hereinafter provided, that the expenditure of the United Kingdom shall be defrayed, indiscriminately, by equal taxes imposed on the like articles in both countries:

(4.) "'That, for the defraying the said expenditure according to the rules above laid down, the revenues of Ireland shall hereafter constitute a Consolidated Fund, which shall be charged, in the first instance, with the interest of the debt of Ireland, and with the sinking fund applicable to the reduction of the said debt, and the remainder shall be applied towards defraying the proportion of the expenditure of the United Kingdom to which Ireland may be liable in each year: Consolidated Fund.

(5.) "'That the proportion of contribution to which Great Britain and Ireland will be liable shall be raised by such taxes in each country respectively, as the Parliament of the United Kingdom shall from time to time deem fit: Provided always, that in regulating the taxes in each country by which their respective proportions shall be levied, no article in Ireland shall be made liable to any new or additional duty by which the whole amount of duty payable thereon would exceed the amount which will be thereafter payable in England on the like article: Proviso.

(6.) "'That if, at the end of any year, any surplus shall accrue from the revenues of Ireland, after defraying the interest, sinking fund, and proportional contributions and separate charges to which the said country shall then be liable, taxes shall be taken off to the amount of such surplus, or the surplus shall be applied by the Parliament of the United Kingdom to local purposes in Ireland, or to make good any deficiency which may arise in the revenues of Ireland in time of peace, or be invested by the Commissioners of the National Debt of Ireland in the Funds, to accumulate for the benefit of Ireland at compound interest, in case of the contribution of Ireland in time of war; provided that the surplus so to accumulate shall at no future period be suffered to exceed the sum of 5,000,000 *l.*:

(7.) "'That all monies to be raised after the Union, by loan, in peace or war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions; provided that if at any time, in raising their respective contributions hereby fixed for each country the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country than of that raised on account of the other country, then such part of the said loan, for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct, and shall be borne by each separately, and only that part of the said loan be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions:

(8.) "'That if at any future day the separate debt of each country respectively shall have been liquidated, or if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund) shall be to each other in the same proportion with the respective contributions of each country respectively; or if the amount by which the value of the larger of such debts shall vary from such proportion shall not exceed one-hundredth part of the said value: And if it shall appear to the Parliament of the United Kingdom, that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately, by equal taxes imposed on the same articles in each, to the future expenditure of the United Kingdom, it shall be competent to the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country, and thenceforth from time to time, as circumstances may require, to impose and apply such taxes accordingly, subject only to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand:

(9.) "'That, from the period of such declaration, it shall no longer be necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom according to any specific proportion, or according to any of the rules hereinbefore prescribed: Provided, nevertheless, that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, shall, until extinguished, continue to be defrayed by separate taxes in each country: That a sum not less than the sum which has been granted by the Parliament in Ireland on the average of six years immediately preceding the 1st day of January in the year 1800, in premiums for the internal encouragement of agriculture or manufactures, or for the maintaining institutions for pious and charitable purposes, shall be applied, for the period of 20 years after the Union, Proviso.

to

to such local purposes in Ireland, in such manner as the Parliament of the United Kingdom shall direct: That from and after the 1st day of January 1801, all public revenue arising to the United Kingdom from the territorial dependencies thereof, and applied to the general expenditure of the United Kingdom, shall be so applied in the proportions of the respective contributions of the two countries.'

This article has, for convenience, been divided into sections. By the 1st Section it is provided: 'That the payment of the interest, and of the sinking fund for the reduction of 'the principal of the debt already incurred in either country, shall continue to be separately 'defrayed by Great Britain and Ireland, except as is hereinafter provided;' and there can be no doubt that, until the contingency which this provision contemplated had incurred, one country was not to be responsible for the payment of the interest and sinking fund on the debt of the other. Sir Colman O'Loghlen, Mr. Dillon, and the Right Hon. Joseph Napier, while admitting a certain ambiguity in the Act as to what might be considered after the Union separate debt, all agree in this clear construction of the section. In the 2d Section the data on which the proportion of contribution from each country to the joint expenditure was to be determined for the succeeding 20 years were laid down: they were 15 parts for Great Britain, and two for Ireland; after which period a revision of the proportions to contribution might be made, unless indiscriminate taxation should have been previously adopted by the Parliament of the United Kingdom. By the 4th Section the revenues of Ireland were to be formed into a Consolidated Fund, which were to be charged, in the first instance, with the interest of the debt of Ireland, and the sinking fund applicable to the reduction of the said debt, and the remainder of such fund be applied, was to defray the proportion of the local expenditure of the United Kingdom to which Ireland might be liable in each year.

600. 603. 5. 113, 114. 689. 1163. 3591.

"5. The 5th Section provides that the contributions shall be levied by such equal taxes as the United Parliament shall impose, but that no article in Ireland shall be taxed at a higher rate than the same article is taxed in England.

"6. The 6th Section provides for the application of a surplus (if any), but in no case that a surplus in Ireland shall exceed a sum of five millions.

"7. The 7th Section directs that all loans to be raised after the Union, for peace or war, for the service of the United Kingdom shall be considered joint debt, and the charges thereon (*i. e.* the interest, sinking fund, and management) shall be borne in the proportion of the contribution to which each country is separately liable. A proviso is, however, added that the United Parliament may, if it think fit, raise a greater proportion of contributions in one country within the year than in the other, or set apart a greater proportion of sinking fund for the liquidation of a loan (whole or part) to be raised on account of one country greater than that raised on account of the other, and that such additional loan shall be a separate charge to the country for which it was raised, that part of the loan only being considered joint for which they have contributed in their respective proportions.

"8. The 8th Section prescribes the conditions under which indiscriminate taxation may be imposed on each country respectively, and empowers the Parliament of the United Kingdom to make a declaration to that effect, and to impose taxes accordingly, subject, however, 'to such particular exemptions or abatements in Ireland, or that part of Great Britain 'called Scotland, as circumstances from time to time shall seem to require.' The 9th Section declares that, from the period of such declaration, the contribution of the two Kingdoms towards future expenditure shall no longer be regulated by any specific proportion, nor any of the rules afore-mentioned; provided, nevertheless, that all interest or charges on the separate debt of each which shall not have been liquidated or consolidated shall be defrayed by separate taxes on each country. After stipulating for the continuance of the payment of certain local charges and grants of the Irish Parliament for the space of 20 years, this section concludes: 'That, after the 1st of January 1801, all public revenues accruing to the 'United Kingdom from the territorial dependencies thereof, and applied to the general expen-'diture of the United Kingdom, shall be so applied in the proportion of the respective con-'tributions of the two Kingdoms.'

"9. Your Committee submit this outline of the provisions of the 7th Article of the Union, as it is necessary to keep them in mind while reviewing the taxation of Ireland.

"10. The proportion of 15 parts for Great Britain and two parts for Ireland, as their respective contributions for the succeeding 20 years to the expenditure of the United Kingdom, was adopted notwitstanding the protests and remonstrances of a large proportion of the Lords and Commons and of the Irish people. It is not within the order of reference, and Your Committee will not enter into any consideration of the foundation or justice of these objections: and it is the less necessary, for the experience of a few years suffice to show that the resources of Ireland were unequal to meet the necessary demands which the expensive wars in which Great Britain had engaged induced her to exact from that country. The yearly deficits to her contributions were therefore supplied by loans, the charges on which were added to her annual liabilities.

3647. *See* Appendix.

" 11. Lord Castlereagh, when explaining the proposed plan of the Union, had stated: ' It is one which, by establishing a fair proportion of contribution between the two coun- ' tries, tends to relieve Ireland from an expense of 1,000,000 *l.* in time of war, and 800,000 *l.* ' in time of peace; and yet it appears that the gross annual taxation of Ireland, which ' before the Union had not generally exceeded 3,000,000 *l.*, had increased in 1816 to ' 7,681,324 *l.* Irish currency; and the unredeemed debt of Ireland, which in 1800 was ' 23,570,500 *l.* (or 26,841,219 *l.*, according to No. 206, 1864), had, as has been asserted in ' some official returns, reached the sum of 113,109,794 *l.* in January 1815, when the con- ' solidation of the Exchequers was recommended. During this period the taxation of ' Ireland had increased to such an extent that it served political economists as an exempli- ' fication of the doctrine, that taxation may be extended until it becomes unproductive.' The Committee appointed in 1811 to inquire into the subject declared, ' That Ireland had ' advanced in permanent taxation more rapidly than Great Britain herself, notwithstanding ' the immense exertions of the latter country, including the extraordinary and war taxes. ' The permanent revenue of Great Britain having increased, from the year 1801, in the ' proportion of 18½ to 10, and the whole revenue, including the war taxes, as 21¼ to 10, ' while the revenue of Ireland had, in the same time, increased in the proportion of 23 to 10. ' And in the 24 years last past, its increase was in the proportion of 46¾ to 10'—a very different result from the promise held out by Lord Castlereagh, when inducing the Irish House of Commons to accept the Union.

Paper, 15 April 1824, pages 6, 7. Report 1815, Appendix A, pages 16 to 18. Appendix, No. 10, page 345. Report of 1815, p. 4.

" 12. There was hardly a statesman of the time (connected with Ireland) who did not point out the inability of that country to support the burthens laid on her, in virtue of the proportions of annual contributions of 2-17ths to the Imperial expenditure, which the expenses and extravagances caused by the war, terminating in 1815, had swollen to the amount of 117,812,837 *l.* for Great Britain for the year 1814, giving the proportion in that year for Ireland of 13,277,268 *l.*, and 17,057,636 *l.* in 1815; while her revenue, strained to the utmost, did not exceed 6,805,514 *l.*

" 13. Extracts from the speeches of several statesmen will be found in the Appendix, all acknowledging the injustice of the taxation thus fixed upon Ireland. Mr. Corry, the Irish Chancellor of the Exchequer, declared that Ireland was neither able to bear the burthens of Great Britain, nor was she called upon to do so; and even Lord Castlereagh admitted that if the burthens of Ireland were not co-extensive with those of Great Britain, it was not just to call on her to adopt the same system of taxation.

" 14. England had herself been unable to meet her contributions to the Imperial expenditure, and had to supply her deficits, as well as Ireland, by loans. Ireland raised loans in Ireland, but as the country was too poor to supply all that was required when loans for Great Britain were raised, a portion was assigned to Ireland to make up her deficits. Thus, not only was Ireland impoverished by running into debt for sums to be spent (for no interest of her own), in another country, but also by the advantages resulting to lenders in the high interest, and by the difference between the sums actually advanced and stock created, which amounted in these English loans to 33,319,740 *l.* For these loans she was, contrary to the Act of Union, made separately liable; while in England capitalists were enriched by both. This was remarked by Sir John Newport in 1809.

Return 296, of 1864. Sir John Newport in 1809, said " If the debt of Ireland were raised as the debt of England I really think that a great part of the debt of Ireland would be done away."

" 15. The 7th section of the 7th Article of the Treaty of Union provided that all future loans (subsequent to the Union) should be joint loans, but they were not so treated. The charges for the interest and sinking fund were properly provided by Acts of Parliament, but the proportions of the interest charged to each country were not always in accordance with the Act of Union. It does not appear that any statement of the accounts between the two countries were given to the reiterated demands of Irish Members. Mr. Pitt, in 1805, promised a Committee on the subject, but he shortly after went out of office, and died; nor was it until 1811 that a Committee on the subject was granted. This Committee, of which the English Chancellor of the Exchequer was Chairman (although the subject was not referred to it), called the attention of the House to the provisions of the Act of Union, which permitted the declaration of indiscriminate taxation in each country, providing Parliament should consider the circumstances of the two countries suitable, and came to a conclusion that the proportions of the two debts varied very little from that which was required by the Act. This Committee was continued in 1812, and again in 1815, when a formal recommendation was made for the consolidation of the two Exchequers. This recommendation was adopted by Parliament; and an Act was passed for this consolidation of the Exchequer, which took place on 5th January 1817, at the moment when the conclusion of the War gave reason to both countries to hope for an alleviation of the burthens it imposed. There can be no doubt that the 8th section of the 7th Article of the Treaty of Union gave to the United Parliament the power of declaring indiscriminate taxation in the two countries on conditions therein laid down, but Parliament did not make any such declaration, but merely consolidated the Exchequers, which they might at any time have done, for such a measure was not even alluded to in the Act of Union. It also consolidated the interest on the debts of the two countries (not only the debts which had accrued since the Union, but also the pre-Union debts), and thus Ireland was made liable for an additional sum of 488,205,924 *l.*,

Paper, 296, of 1864. 364. Report of 1811, p. 7.

364. Report of 1811, p. 9.

313. 317.

3590. 3610. 3615. 3616.

6900.

488,205,924 *l.*,* according to Mr. Chisholm, the amount of the English pre-Union funded debt bearing an annual charge of 22,161,762 *l.*, for both funded and unfunded debt; and, in return, England accepted the liability of Ireland's pre-Union debt of 23,570,500 *l.*, or 27,792,975 *l.*,† according to the same authority, with an annual charge of 1,572,718 *l.*—a strange advantage to the poorer country, and contrary to the 1st and 9th sections of the 7th Article of the Treaty of Union.

Appendix No. 12, pp. 396, 397. 635. 6900.

Appendix, No. 12, pp. 396, 397. Paper 296 of 1864. 626. 1246.

"16. According to the Report and Evidence of Mr. Chisholm, no abstract of the accounts between the two Kingdoms appears to have been kept during the first ten years after the Union, nor can any trace of it be found. The system of accounts in each country seems to have differed; and revenue expenditure and loans were managed without regard to any fixed rules, as occasion required, and certainly without regard to those laid down by the Act of Union. The Budgets of the Chancellors of the Exchequer were vague, except as to the certainty of a deficiency, and hardly reconcileable with those accounts subsequently presented to Parliament. It was not until 1811 that an attempt was made to adapt these financial arrangements to the terms of the international compact, and then the Committee of that year and of the years 1812 and 1815 seemed intent on evading the difficulties submitted to them by adapting them to their own construction of the Articles, empowering Parliament under certain circumstances to declare indiscriminate taxation.

Report of Committee, 1811, p. 9.

"17. The circumstances which authorised such a declaration were, first, if the separate debts of each country respectively shall have been liquidated (this clearly was not the case); secondly, if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund) shall be to each other in the same proportion with their respective contributions, or if the amount which the larger of these debts shall vary from such proportion shall not exceed one-hundredth part of the said value.

"18. In the Appendix to these Reports will be found the calculations on which the Committee founded their recommendation for the consolidation of the Exchequers; and it will be at once seen that they did not comply with the requirements of the 7th Article of the Act of Union—first, because they took as one of the elements the pre-Union debts of each country, which by the 1st, confirmed by the 9th section, were to be kept separate; next, because no account or proportion was given of the actual separate debts which might by the Act, and were, to a certain extent, created under the clause in the 7th section; and, thirdly, because credit was not given to Ireland for her full amount of the revenue to which she was entitled by the 9th section of the 7th Article. Ireland, by it, was entitled to her proportion of the revenue arising from the territorial dependencies of Great Britain; she was also entitled to a proportion of the receipts called 'Miscellaneous,' to a large proportion of Customs and Excise credited to Great Britain, derived from articles which paid duty in that country, but were imported into and consumed in Ireland; she was also entitled to her own Quit and Crown Rents. This uncredited revenue, which may be estimated at not less than 1,000,000 *l.* annually, would make the large difference of 6,000,000 *l.* in the separate debts of the two countries; besides which two loans—one, raised in 1811, of 4,500,000 *l.*, and another of 5,500,000 *l.*, in 1815—were not charged to the Irish Account by any Act of Parliament: and we may, therefore, without even impeaching the accuracy of the figures given in the accounts to be found in the Appendix of these Committees, perceive that they were not framed in accordance to the Treaty of Union. The power of the United Kingdom of proclaiming indiscriminate taxation in the two Kingdoms was limited by a second condition, namely, that the circumstances of the two countries would admit of it. It can hardly be contended that a nation which had failed to pay her contribution of 2-17ths would have been benefited by increasing it to indiscriminate taxation with Great Britain, and accordingly the Exchequers were consolidated, but no declaration was made of indiscriminate taxation; nor has it been imposed on Ireland to this day. Since 1815 various Accounts, Returns, and Reports have been made to Parliament relating to the financial arrangements between Great Britain and Ireland: founded on different and uncertain data, they give results apparently irreconcileable with one another, and accordingly various and contradictory statements have been put forward of the actual debt, revenue, and expenditure of Ireland. The Report of Lord Monteagle's Committee in 1830, various Returns made to Parliament at different times, and the calculations more lately made by Messrs. Dillon and Fisher, will be found in the Appendix. But as all these returns and calculations have no doubt been drawn from the only sources hitherto available, but which often cannot be sufficiently relied on, Your Committee have obtained from Messrs. Anderson and Chisholm, of the Treasury and Comptroller's Office, a statement on official authority of a variety of accounts hitherto unattainable. These gentlemen, with much labour and ability, have, after a long research, been enabled (by the help of some old papers which had belonged to an officer employed at the time of the consolidation) to furnish to the Committee the detailed accounts, which

597. 600. 601. 602. 3591. 3600. 6525.

See Appendix. 445.

Mr. Dillon states there was a further sum of 6,000,000 *l.* in 1813. 1248.

3613. 3614.

£.

* Debt of Great Britain { or rather of 488,205,924 total funded debt of Great Britain. 7,507,633 guaranteed debts, annuities, &c., and Unfunded Debt 22,161,762.

† Irish debt - - - { Funded Debt - 27,702,976. Unfunded - 1,572,716.

which will be also found in the Appendix. They will, at least, serve to explain the demands made and the expenditure thrown on Ireland, as well as the mode adopted for adapting the accounts kept after the Union to the provisions of that Act.

"19. From the evidence of Mr. Chisholm, it appears that had there been no post-Union debt, the expenditure of Ireland, in the 16 years subsequent to the Union, would have been 126,262,164 *l.*, and therefore that had no Union taken place, and Irish revenue and expenditure remained as before, 33,475,145 *l.* of debt would have been saved to her. The actual expenditure, as stated by him, was 159,737,804 *l.*, which was met by annual taxation amounting to 96,934,134 *l.*, raised in the 16 years, and leaving a deficit of 62,803,699 *l.*, of expenditure unprovided for by revenue.

"20. It should be observed that in this sum of 159,737,804 *l.* is included 10,000,000 *l.* for management, which, by a resolution of the Committees of 1812, was deemed a part of joint expenditure; and therefore the actual expenditure, according to Mr. Chisholm, was but 149,737,804 *l.*, from which, if the 96,934,104 *l.* be deducted, there remains but a deficit of 52,803,699 *l.* to be provided for.

"21. From this sum of 96,934,105 *l.*, to which the uncredited revenue should be added, he deducts first the interest and sinking fund of the pre-Union debt, in accordance with the Treaty of Union; but, following the precedents of some former papers, he also deducts further sums, and in addition divides the remainder into separate and joint charges, contrary to its provisions. If from the total 16 years' revenue of 96,934,105 *l.* we deduct 29,494,408 *l.* (viz., interest of pre-Union debt in 16 years, 25,163,488 *l.* together with 4,330,920 *l.* which he adds to it), there remains 67,439,697 *l.* to meet the expenditure of 130,248,396 *l.* incurred after the Union, leaving a balance of 62,808,699 *l.* unprovided for. However, it appears that loans were raised in England for Ireland to the amount of 60,698,010 *l.*, and in Ireland to the amount of 15,807,692 *l.*, making a total of 76,637,965 *l.*, a much larger amount than the above deficiency. This 76,637,965 *l.* represented stock to the amount of 113,109,794 *l.*, which has been stated as the debt of Ireland in 1816.

"22. It is plain that such an account is contrary to the provisions of the Act of Union, and without now questioning the accuracy of the figures given, Ireland is entitled to claim a deduction of 26,000,000 *l.* (above referred to) to the year 1816; and since then of 46,000,000 *l.*, additional, if we reckon the uncredited revenue at a million a year up to the present year.

"23. Shortly after the consolidation of the Exchequers, large reductions of taxation were made in Great Britain, and but little in Ireland, although since the Union the taxation of the latter country had increased in a much larger proportion than that of the former, even including the war taxes not borne by Ireland. In the period between the years 1816 and 1842, taxes to the amount of 45,549,683 *l.* were repealed in Great Britain, while but 2,416,981 *l.* was remitted in Ireland; in the latter sum were included the assessed taxes repealed in 1822, on the ground, as stated by Lord Ripon, that they did not pay the expense of collection: and in the whole period between 1815 and 1853, while taxes to the amount of 15,484,390 *l.* were imposed in England, and 2,157,242 *l.* in Ireland, the remissions were 64,188,558 *l.* and 3,990,255 *l.* respectively in each country. However, subsequent to the consolidation of the two Exchequers, the rights which were conferred on Ireland by the Treaty of Union were not entirely overlooked by the Imperial Parliament. Some Excise taxes having been imposed on articles in Ireland at a higher rate than those imposed on similar articles in England, the Treaty of Union was formally read in the House, and an Act was passed, authorising the Lords of the Treasury to abate these extra duties in conformity to the Act of Union.

Returns 1843, No. 573.
1844, No. 305.

1846, Nos. 625, 627.
1854, No. 461.

"24. As to the important question involved in the second branch of the inquiry referred to Your Committee, it appears that the commerce of the two countries had, from the Union to the year 1863, improved in the ratios hereunder stated:—

	Imports.	Exports.	Total Increase since 1811.
Great Britain:	£.	£.	£.
1801	30,570,605	38,120,120	69,690,725
1817	30,105,566	51,243,547	81,349,113
1863	223,281,650	174,022,479	397,364,729
Ireland:			
1801	5,155,014	3,429,027	8,584,041
1817	4,693,746	6,187,466	10,881,212
1863	6,777,984	*193,788	6,971,772

See Return 420, 1864, where they are given more at large, and the proportions.

* No account given of the Cross Channel Trade since 1825.

Showing

Showing a much larger increase in commerce and wealth in England, and consequent ability to bear taxation, in the year 1863, as compared to 1801, than that in Ireland; although the increase of taxation of the latter country had, relatively to her wealth, been much greater, in the same period, than that of England.

"25. Great Britain had, for her own objects, encouraged agriculture in Ireland, and, from the advantage given to that country over others by the War of 1815, which shut out foreign produce, and afterwards by the Corn Laws, she possessed the chief supply of food to the British market; and, notwithstanding occasional reverses, increased in wealth and population up to the year 1846.

"26. It may be considered that at the period immediately preceding the year 1847, Ireland had reached the highest point of prosperity since the Union; at that period her gross annual revenue is stated to have been 4,454,437 *l.*, and her population had reached 8,475,139. Her agricultural produce and stock found a ready market in Liverpool, and a large proportion of wealth was diffused among the middle and lower classes of farmers The Census Commissioners state that one-fourth of the value of the live-stock of Ireland amounting to a sum of 4,771,494 *l.*, was owned by those holding farms of less than five acres, and it has been calculated that the exports of grain could not be less in value than from 4,000,000 *l.* to 5,000,000 *l.* annually. But, in 1847, it pleased Providence to inflict on Ireland one of the severest judgments that has befallen a nation, by the destruction of the staple food of the people. The loss sustained by the potato crop in that year was valued at not less than 20,000,000 *l.*, nor was the disease for some years greatly mitigated, and her capital continued to decrease; and, instead of exporting food, Ireland has since been obliged to draw her own supplies from abroad. In 1846 the Corn Laws were repealed, and since then the value of corn which Ireland has yearly produced has, from the competition of foreign countries, become unremunerative; and, instead of exporting cereals to the value of 4,000,000 *l.*, she has imported them to the amount of 5,000,000 *l.*, the payment for which must be chiefly raised from capital, making a loss to the country of 9,000,000 *l.* annually.

Paper 35, 1843.

Thom's Almanack.

Evidence of Lord Leitrim, Sir Percy Nugent, Mr. Dwyer, Mr. E. Leader, M.P., Mr. Lambert.

Thom.

"27. The effect of the depressed state of agriculture, consequent on low prices, induced proprietors to turn their attention to stock-farming, which can only be successfully carried on in farms of considerable extent; but the class of small farmers were unable to hold their lands under these altered circumstances.

"28. Emigration was the consequence: it has continued ever since, so that by it, together with the numbers who perished by famine or disease in the year 1847 and the years following, the population of Ireland has been reduced from 8,475,134 to 5,790,967 at the date of the last census in 1861, and the emigration still continues.

"29. It was asserted that when the culture of human food became unprofitable, the Irish farmer would turn his labour and capital with equal profit to the rearing of stock; the result has not fully justified this opinion, while the ill effects of this change on the labouring classes are obvious, as has been proved by the evidence of all the witnesses examined before Your Committee. The bad harvests of the last few years have added to the depression of the prosperity in Ireland, which seems to extend to all classes and all industry except that of the linen manufacture. The evidence of the Registrar General has shown the diminution in the value of live-stock, between the years 1859 and 1862, to have amounted to 4,163,934 *l.*; and the estimated value of crops, which in 1841 was 50,000,000 *l.*, has fallen in 1851 to 43,000,000 *l.*, and to 35,000,000 *l.* in 1861. The agricultural returns will further show the diminution in the value of every other kind of agricultural property since 1847, nor have any new manufactures arisen in Ireland to compensate these losses. The Report of the Inspectors of Factories has shown that the manufactures of cotton, worsted, paper, and all other manufactures, except linen, have diminished.

1423.

"30. Every witness examined before Your Committee has stated that the condition of the people has deteriorated, and the rate of wages only locally and occasionally to have increased; they have suggested different causes for this state of things, but all have concurred in opinion that the want of capital is the principal one.

"31. In examining into the cause of this want of capital in Ireland, it appears to Your Committee that, as Ireland is essentially a poorer country than Great Britain, any circumstance tending to reduce the limited resources of the latter country, without at the same time providing for some corresponding increase in the expenditure of capital therein, must necessarily tend to the pauperisation and ultimate bankruptcy of Ireland.

"32. The public expenditure in Ireland is not commensurate with the amount of revenue raised in that country. An annual drain of about 4,000,000 *l.* is drawn from her resources; and the inclinations of some, not to speak of the obligation of other proprietors to live, wholly or partially, out of the country, and spend abroad incomes derived from Ireland, adds to that exhaustive process which diminishes the capital of Ireland, which, if expended in the country, would be productive of further wealth. Absenteeism has been for ages recognised as one of the causes of poverty, and the loss to the country in the annual rents spent abroad has been variously estimated at two and even as high as four millions. Local taxation has also increased in Ireland. The Poor Law was introduced in 1846, and the rates have amounted, in years when Ireland was little able to bear it, to above the sum of 2,000,000 *l.*, though now fallen to 685,647 *l.*, including the medical charities. Frequent

additions, though comparatively small in themselves, have since been added to local rates; while it appears by a Return of Mr. Hume, obtained in 1849, that in England annual payments, which reached in 1848 the sum of 562,868 *l.*, had been transferred from the County Rates to the Consolidated Fund, thus giving to the ratepayers a relief of more than three millions and a-half in the period between the years 1835 and 1848; while since 1839 there had been a total increase of several millions to the local rates in Ireland. This relief has been continued and extended in England, and since 1853 even extended partially to Ireland. It is clear, also, that the taxation of Ireland is heavier with respect to its resources than it was in 1846–7, and it has since increased by at least two millions yearly. A Return given in the Appendix shows that, while in England the rate of taxation in each pound of property valued in the Property Tax is 4 *s.* $-\frac{3}{4}$ *d.*, in Ireland 6 *s.* $3\frac{1}{4}$ *d.* is paid on the similar valuation. It has been already shown that, while the taxation of Ireland increased between the years 1801 and 1811 by $21\frac{1}{2}$ to 10, that of Ireland had increased in the same period was 23 to 10, and in 24 years ending in 1811 to that of $46\frac{3}{4}$ to 10. Mr. Chisholm states, that in the period between the years 1817–18 and 1861–62, the increase of British taxation was 19·8 per cent., while that of Ireland was 28 per cent., and in the 10 years between 1852 and 1862 that the taxation of England had increased by 20 per cent. and that of Ireland by 53·6 per cent. It has been alleged that the valuation on which taxation is passed is, as regards real value, lower in Ireland than in England. Many witnesses, however, have shown that this is not the fact. The valuation in both countries is founded on similar Acts of Parliament, though made in England by local commissioners, in Ireland by Government officials. Sir Robert Peel, in 1842, when proposing the Income Tax, gave Ireland's inability to pay, and the injury resulting to her from the repeal of the Corn Laws, as special reasons for exempting her from that tax, and imposed additional duties on spirits and stamps in that country as a sufficient contribution on her part to the increased burthens thus required by the State. These duties were subsequently repealed, but have since been reimposed and increased, and the Income Tax has been superadded; but the public expenditure within the country during the same period has been diminished rather than increased.

Return 1849, No. 161.

Return 1864, No. 452.

Report of Committee, 1811, p. 4.

Report of Committee, 1852, p. 373.

3725, 3732.

3729.

"33. It seems, therefore, that the condition agreed on by the Act of Union, that Ireland should be taxed only according to her ability to contribute, has not been fulfilled, and that her present taxation is not in accordance with that provision.

3639, 3640, 3641.

"34. Sir Colman O'Loghlen has, in his evidence, stated that the provisions of the Act of Union may be repealed, like those of any other Act of Parliament. If this view be correct, Ireland has no security for the rights and privileges conferred upon her by that Act; she would thus be left to the mercy or caprice of a majority of British Members in the Imperial Parliament. Mr. Dillon, also (a barrister) recognises it, and the Right Honourable J. Napier, the late Chancellor of Ireland, considers a repeal of its provisions could only be accomplished by, and looked on as, a revolution. It seems to Your Committee that, without entertaining any abstract theory of the right to repeal this international compact, and resolve the United Kingdoms into its original elements, it cannot be doubted, however, that as long as it exists, neither of the two countries can claim the advantages of any Article for itself, and reject another that may seem less favourable to its interests. At all events, this treaty, though its provisions may have been inadvertently and occasionally infringed, has not been repealed, and Parliament has, since the Act of Consolidation, formally recognised it, and it still forms the guarantee of the international rights of both kingdoms.

3593.

3595.

"35. Suggestions have been made to Your Committee for the relief and improvement of Ireland, and some witnesses have put forward the advantages of arterial drainage, of public works, and the remission of the Income Tax on the lower persons assessed to that tax; but these considerations do not seem to Your Committee to come within the order of reference. They will, however, be found in the evidence of those gentlemen who attended before Your Committee. Should it appear to the House that further evidence is required for the due consideration of these subjects, which the lateness of the present Session will not admit of, Your Committee would suggest its re-appointment in the ensuing Session of Parliament.

"36. From the lateness of the period at which several papers bearing upon important parts of this subject have been laid before your Committee, they have been unable to make any analysis of their contents. These papers will be found in the Appendix. The return of expenditure in aid of local rates is admitted by Mr. Chisholm to be unsatisfactory, and to contain items which are liable to objection. Your Committee have recognised, as aids to local rates, only those sums heretofore charged upon the rates, but now defraved out of the public funds of the Empire. It has been argued, that as Ireland has been for many years an integral part of the United Kingdom, her wants should be considered and treated in like manner as those of the counties of England. Mr. Senior however, has, in his evidence fully disproved the soundness of this view, and shown the absurdity of so treating a country divided from the other parts of the kingdom by the sea as well as in great measure by race and by habits. Ireland is inferior in wealth, and the means of accumulating wealth, to Great Britain, and the same rates of taxation applied to both countries must fall with far greater pressure on the poorer than the wealthier community. Indiscriminate taxation, therefore, for the two countries, if even theoretically fair and just, in reality imposes a burthen ruinous, as has been the case in Ireland, to the wealth and progress of the weaker, while it is borne with comparative ease by the wealthier country; and, as the strength of the

3657.

the whole empire is only equal to the aggregate strength of the nations which compose it, the taxation imposed upon Ireland, by diminishing her resources and preventing the accumulation of capital in that country, has rendered her less able to contribute her proportion to the strength of Great Britain; and this weakens the power of the whole kingdom.

"RETURN of RATEABLE PROPERTY and LOCAL RATES, laid by *J. Vandeleur Stewart*, Esq., before the Consolidated Annuities (Ireland) Committee, 1852.

ENGLAND.	£.
Rateable property	105,000,000
Local taxation	12,000,000
2 *s.* 3¼ *d.* in the £.	
IRELAND.	
Rateable property before repeal of Corn Law	13,000,000
Griffiths' statement of deterioration after famine, 9,890,500 *l.*; say	10,000,000
Poor-rate, average expenditure 3 years to 1850 — £. 1,814,464	
County cess—average 3 years — 1,142,302	
Repaying Consolidated Annuities — 245,471	
	2,817,471
Which gives 5 *s.* 7¼ *d.* in the £.	

Draft Report proposed by Sir Stafford Northcote, read 1°, as follows:—

"1. The question to which your Committee, in the first instance, addressed themselves, was that of the conformity of the taxation of Ireland with the provisions of the Treaty of Union.

"2. They found it alleged that the provisions of that treaty had been violated by the setting aside of the arrangements for making separate provision for the charge of the English and the Irish debts respectively, and by the introduction of a system of indiscriminate, and nearly uniform, taxation in each country, in place of the system established at the time of the Union, under which, while each country had to make provision, in the first instance, for its own separate expenditure, Great Britain was called upon to contribute 15-17ths, and Ireland 2-17ths of the sums required for the joint expenditure of the United Kingdom.

"3. The arguments by which these allegations are supported will be found in the evidence of Mr. Dillon and Mr. Fisher. It will be seen on examination that they mainly turn upon two points; first, it is contended that the provisions of the Article of the Treaty of Union, which relate to the creation of future debt, and to the circumstances under which indiscriminate taxation might be introduced, have been wrongly interpreted by the Parliament of the United Kingdom; and secondly, it is said, that even if Parliament was correct in its interpretation, the accounts upon which it has from time to time acted were inconsistent and incorrect.

"4. Your Committee proceed to examine these two allegations; and, in the first place, that which rests upon the supposed error in the construction of the Act of Union.

"5. The Seventh Article of the Treaty of Union, which is embodied in the Act of Union (39 & 40 Geo. 3, c. 67), runs thus:—

Interest and Sinking Fund of either Kingdom defrayed separately.

"'That it be the Seventh Article of Union, that the charge arising from the payment of the interest, and the sinking fund for the reduction of the principal of the debt incurred in either Kingdom before the Union, shall continue to be separately defrayed by Great Britain and Ireland respectively, except as hereinafter provided:—

How expenditure of United Kingdom defrayed and provided for.

"'That, for the space of 20 years after the Union shall take place, the contribution of Great Britain and Ireland respectively, towards the expenditure of the United Kingdom in each year, shall be defrayed in the proportion of 15 parts for Great Britain, and two parts for Ireland; and that at the expiration of the said 20 years, the future expenditure of the United Kingdom (other than the interest and charges of the debt to which either country shall be separately liable) shall be defrayed in such proportion as the Parliament of the United Kingdom shall deem just and reasonable upon a comparison of the real value of the exports and imports of the respective countries, upon an average of the three years next preceding the period of revision; or on a comparison of the value of the quantities of the following articles consumed within the respective countries, on a similar average (videlicet), beer, spirits, sugar, wine, tea, tobacco, and malt; or according to the aggregate proportion resulting from both these considerations combined; or on a comparison of the amount of income in each country, estimated from the produce for the same period of a general tax, if such shall have been imposed on the same descriptions of income in both countries; and that the Parliament of the United Kingdom shall afterwards proceed in like manner to revise and fix the said proportions according to the same rules

or any of them, at periods not more distant than 20 years, nor less than seven years from each other; unless, previous to any such period, the Parliament of the United Kingdom shall have declared, as hereinafter provided, that the expenditure of the United Kingdom shall be defrayed indiscriminately, by equal taxes imposed on the like articles in both countries: That, for the defraying the said expenditure according to the rules above laid down, the revenues of Ireland shall hereafter constitute a Consolidated Fund, which shall be charged, in the first instance, with the interest of the debt of Ireland, and with the sinking fund, applicable to the reduction of the said debt, and the remainder shall be applicable towards defraying the proportion of the expenditure of the United Kingdom, to which Ireland may be liable in each year; that the proportion of contribution to which Great Britain and Ireland will be liable, shall be raised by such taxes in each country respectively, as the Parliament of the United Kingdom shall from time to time deem fit: Provided always, that in regulating the taxes in each country, by which their respective proportions shall be levied, no article in Ireland shall be made liable to any new or additional duty, by which the whole amount of duty payable thereon would exceed the amount which will be thereafter payable in England on the like article: That, if at the end of any year any surplus shall accrue from the revenues of Ireland, after defraying the interest, sinking fund, and proportional contributions and separate charges to which the said country shall then be liable, taxes shall be taken off to the amount of such surplus, or the surplus shall be applied by the Parliament of the United Kingdom to local purposes in Ireland, or to make good any deficiency which may arise in the revenues of Ireland in time of peace, or be invested by the Commissioners of the National Debt of Ireland in the Funds, to accumulate for the benefit of Ireland at compound interest, in case of the contribution of Ireland in time of war; provided that the surplus so to accumulate shall at no future period be suffered to exceed the sum of 5,000,000 *l.*; That all monies to be raised after the Union, by loan, in peace or war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions; provided that, if at any time, in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country than of that raised on account of the other country, then such part of the said loan, for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct, and shall be borne by each separately, and only that part of the said loan be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions: That if at any future day the separate debt of each country respectively shall have been liquidated, or, if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund) shall be to each other in the same proportion with the respective contributions of each country respectively; or if the amount by which the value of the larger of such debts shall vary from such proportion shall not exceed one hundredth part of the said value; and if it shall appear to the Parliament of the United Kingdom, that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately, by equal taxes imposed on the same articles in each, to the future expenditure of the United Kingdom, it shall be competent to the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country, and thenceforth from time to time, as circumstances may require, to impose and apply such taxes accordingly, subject only to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand: That, from the period of such declaration, it shall no longer be necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom, according to any specific proportion, or according to any of the rules hereinbefore prescribed: Provided nevertheless, that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, shall, until extinguished, continue to be defrayed by separate taxes in each country: That a sum, not less than the sum which has been granted by the Parliament of Ireland on the aveeage of six years immediately preceding the 1st day of January in the year 1800, in premiums for the internal encouragement of agriculture or manufactures, or for the maintaining institutions for pious and charitable purposes, shall be applied, for the period of 20 years after the Union, to such local purposes in Ireland, in such manner as the Parliament of the United Kingdom shall direct: That, from and after the 1st day of January 1801, all public revenue arising to the United Kingdom from the territorial dependencies thereof, and applied to the general expenditure of the United Kingdom, shall be so applied in the proportions of the respective contributions of the two countries."

Consolidated Fund.

Proviso.

Proviso.

"6. The language of this Article is far from clear, and there are several points on which doubts have arisen as to its meaning. One of the most important of these doubts relates to the

the question, whether it was competent to the Imperial Parliament, consistently with the terms of the Union, to make any addition to the separate debt of Ireland after the Union. As a matter of fact, it appears that additions were made to the separate debts of the two countries in each year, from 1800 to 1816; that the additions to the Irish debt were proportionately much larger than the additions to the British debt; that in 1816 the separate debt of Ireland had, by means of these additions, not only reached, but passed the point at which 'the values of the respective debts' were to each other 'in the same proportion with the respective contributions of each country respectively;' and that the Imperial Parliament thereupon considered that the contingency contemplated by the Act of Union had arisen, and proceeded to amalgamate the British and Irish Exchequers, and to impose taxation, which, though not absolutely equal, was so far indiscriminate that no fixed proportion was thenceforth taken as a guide.

"7. It is contended that this course of proceeding was at variance with the Treaty of Union; that the Irish pre-Union separate debt ought never to have been added to; and that the only mode in which the contingency, contemplated by the 7th article of the Treaty, could legitimately have arisen, was by the reduction of the British separate debt to the rate of 15-17ths of the whole premium debt of the two countries. This view is supported by Sir C. O'Loghlen and Mr. Dillon; but neither of these gentlemen find it easy to reconcile it with the provision that, 'If at any time in raising the respective contributions for each country, the Parliament of the United Kingdom should judge it fit to raise a greater proportion of such respective contributions in one county within the year, than in the other . . . then such part of the said loan . . . . shall be kept distinct, and shall be borne by each separately." Sir C. O'Loghlen, who confesses that he does not fully understand the provision, suggests that it may apply to temporary loans, rather than to a permanent addition to the pre-Union debt, and considers that if Ireland had failed to make good her contributions for several years, the accumulated deficiency ought to have been charged against her, and defrayed out of separate taxation. Mr. Dillon says, 'that he gives his opinion with some diffidence, on account of the obscurity of the provision, and the ambiguity of the Act; and admits that others may take a different view from his own; as, for instance, he finds that the Select Committee of 1815 clearly did.'

Ev. 31-35. Ev. 691-695. Ev. 20. 74. Ev. 33-87. Ev. 695, 696. Ev. 801-807. 1082. Ev. 1066.

"8. On the other hand, Mr. Napier, the late Chancellor of Ireland, considers that the provision which has just been quoted, 'did contemplate an addition to the pre-existing debt, because there was a provision made for the proportion of the loan, that was to be liquidated in a special way, and it was to be borne by each separately;' and, again, he says that the proviso "seems to contemplate the possibility of an addition to the separate debt." The following extract from Mr. Napier's evidence will further show the view which he takes, both on this point and on the sufficiency of the Act for the amalgamation of the British and Irish Exchequer, which has been called in question by some witnesses.

Ev. 3591. Ev. 3600.

"'3629. Mr. *Lowe.*] I understand you, that you think the separate debt of Ireland could lawfully be increased after the Union?—Yes, I do. I certainly think that the true construction.

"'3630. In several ways; and amongst those ways to make up any deficiency of contribution on the part of Ireland, is that so?—I think so.

"'3631. Then I understand you to think that the proportion between the two debts required, in order for the consolidation mentioned in the Treaty of Union, might take place by increasing the Irish debt, as well as by diminishing the English debt?—I think it might; either by decreasing the English or increasing the Irish debt.

"'3632. I will call your attention with reference to the power that is given here to consolidate the Treaty of Union, so that under certain circumstances, that is, on the debt attaining a particular ratio, it shall be lawful for Parliament to declare that fact, and then that certain consequence shall follow by the Treaty of Union?—Yes.

"'3633. Even supposing Parliament not to have made such a declaration formally, but to have proceeded by way of statute, instead of by way of declaration, the only material difference would be, would it not, supposing that the conditions were complied with, that Parliament would have adopted a different way, but the substance of the transaction would have been the same?—That is rather a matter of conveyancing than a question of statesmanship.

"'3634. Provided the ratio were really established?—Yes; that is the substance of the thing.

"'3635. The only difference would be that, if the declaration was made, the Treaty of Union would be operative for that purpose, but if not formally made, the Act of Parliament that assumed to do it would be operative?—With regard to the power that is to be exercised under the Tresty of Union, one likes to look at the substance and spirit of it; and although the nicety of conveyancing might not be followed, to my mind it would make no difference if, if in point of truth and in fact, the power was really and truly executed.

"'3636. The real difference would be, that in the one case the Treaty of Union would be operative, and in the other the Act would be operative, would it not?—The Act is operative, as I conceive, because it is in pursuance of the Treaty of Union.

"'3637. You find that the statute of 1816 assumes the Act by its own figures; that, probably, might be an error, but you think it would make no substantial difference?—The Act, I think, springs out of the power which was conferred by the Act of Union, and should be referred to the power thereby given.

"'3638. To take your own metaphor, the statesman does not assume the Act so much on

on the mere spirit of conveyancing, as on the substantial features of the power conferred?—Having regard to what was done, the resolutions that were passed in Committee, and looking at the language at the beginning of the statute, I think it professes to go on the Act of Union, and to follow it: but if there was any departure, I think it was a matter of conveyancing. I do not think, in a question of statemanship and legislation, it should be regarded.'

"9. It will be seen that Mr. Napier's construction of the Act of Union, which is substantially the same as that taken, though from a different point of view, by the late Mr. O'Connell, justifies the proceeding of the Imperial Parliament, which has been called in question by Sir C. O'Loghlen and Mr. Dillon. It does not, however, appear to Your Committee to be a question of primary importance whether the one or the other interpretation be the correct one. The really important question is, whether injustice has been done to Ireland? If it was found that a literal compliance with the terms of the Treaty of Union would have been injurious to her, it cannot now be made a ground of complaint on her part, that the terms were not strictly observed, or that they were set aside by the Imperial Parliament, in the proceedings of which it must be remembered that the Irish Members concurred. The amalgamation of the Exchequers in 1817 was the result of the reports of several Committees, which sat in the years 1811, 1812, and 1815, and which recommended the measure in what they considered the interests of Ireland. If the facts set forth in those reports were correct, Ireland was no loser, but a gainer by the amalgamation; and if this was the effect of the transaction, it does not become the Parliament of 1864 to cavil at the settlement at which its predecessors arrived in 1816, on the ground of alleged inconsistencies between their legislation aud the terms of the Act of Union. It is the substance and spirit of that legislation which alone it is now possible to call in question.

Ev. 801.

"10. It is obvious that if a separate debt could not be created, Ireland might have been required to make good, year by year, her contribution of 2-17ths to the joint expenditure of the whole kingdom, by taxes bearing to the taxes of Great Britain the proportion of 2 to 15, and to bear her share of the joint debt which would have been created to make up the deficiency. Now, the joint expenditure of the United Kingdom in the years 1801–16, was 841,953,218 *l.* The proportion of this sum for which Ireland would have had to make provision by taxes or loans, was 99,053,319 *l.* She would also have had to provide for her separate expenditure, which (assuming that no addition had been made to her separate pre-Union debt) would have amounted to 25,163,488 *l.* for debt and sinking fund, and 4,330,920 *l.* for other separate expenditure, including charges for services prior to the Union, making a total of 128,547,727 *l.* In point of fact, however, she actually expended the total sum of 159,737,804 *l.* The difference arises from the fact that she did not provide for the whole of her expenditure by taxation, but by a system of borrowing, and that she had consequently to bear the charge of compound interest; but to this she would have been equally liable whether the debt she incurred were called joint or separate, unless she could have thrown upon Great Britain the burden of 15-17ths not only of the joint expenditure, but of the separate deficiency of Ireland likewise.

App. No. 11, p. 393.

Ev. 6531.

App. No. 10, p. 379.

"11. The state of the case is clearly shown in the Report of the Select Committee of 1812, in which it is pointed out that it would have made but a nominal difference had so much of the Irish loan of each year as bore to the British loan the proportions of the contribution of Ireland, viz., 2 to 15, been considered as joint debt, because the charge to be borne by Ireland in respect of the two portions of loan, viz.. the joint and the separate portion would, in that case, have been exactly equal to that which was incurred on account of the Irish debt undivided.

"12. If, indeed, a larger amount than the proportion above referred to had been carried to joint debt, Ireland would have been relieved, but only at the expense of Great Britain, which would have had, besides paying her own contribution by taxes and loan, to bear 15-17ths of the deficiency of Ireland's contribution. Thus, assuming 34,000,000 *l.* to have been required for joint expenditure, and Great Britain to have raised 15,000,000 *l.* by taxation, while Ireland raised only 1,000,000 *l.* in that manner, if the remaining 18,000,000 *l.* had been raised by the creation of joint debt, Great Britain would have been made liable not only for her fair proportion of the joint deficiency, but for 15-17ths of 1,000,000 *l.*, the amount of Ireland's separate deficiency, in addition.

"13. It appears, then, that the heavy charge upon Ireland was the result, not of the accounts being kept separate, but of too small an amount being raised in that country by taxation, and too large an amount by loan. The burden upon the resources of Ireland was heavy, the ordinary taxation failed to realise what was expected, and as it was thought inexpedient to extend the income tax to that country, a resort to loans was rendered necessary, and these involved a charge not only for simple, but for compound interest. There can be no doubt but that Ireland was thus in the end a sufferer from the disproportion between the amount raised by loans, and that raised by taxation.

"14. Within the same period, 1801–1816, Great Britain raised by war taxes, which did not apply to Ireland, the sum of 254,502,984 *l.* Raising this large sum by taxation, she found it unnecessary to have recourse to loans to the same extent in proportion to her resources, as Ireland did. This fact explains the alteration in the proportions between the debts. While the separate funded debt of Great Britain increased from 420,305,944 *l.* in 1801 to 682,531,933 *l.* in 1817, the separate funded debt of Ireland increased in the same period

period from 26,841,219 *l.* to 86,838,938 *l.*, and the proportion between the two, which at the Union was about 1 to 15·5, became in 1816 about 1 to 7·8. Within the same period the unfunded debt of Great Britain in Exchequer Bills advanced from 26,080,100 *l.* to 44,650,300 *l.*, and the unfunded debt of Ireland from 1,699,938 *l.* to 5,304,615 *l.*

"15. This was in substance the state of facts laid before the Select Committee of 1815, and it forms the ground of their recommendation that the debts should be consolidated, and the Exchequers of the two countries amalgamated. Your Committee are of opinion that, under the circumstances, that Committee were justified in making, and the Imperial Parliament in acting upon, that recommendation.

"16. It has been alleged by some of the witnesses examined before Your Committee that the accounts which have from time to time been laid before Parliament, including those which form the groundwork of the recommendation of the Committee of 1815, are inconsistent one with another; and that the conclusions of that Committee are thereby invalidated. Your Committee have bestowed a great deal of time and attention on the investigation of these alleged inconsistencies. They find that nearly all of them are apparent rather than real, and that they arise, for the most part, from the different principles upon which different accounts have been called for by Parliament, and prepared on different occasions, and from the want of sufficient attention on the part of those who have made use of these accounts without observing the principles on which they have been framed. It is obvious, for instance, that when one account of the revenues of a particular year is called for, including arrears and balances, and another account is called for at another time, excluding them, the two accounts must differ, and ought not to be used indiscriminately, as has sometimes been done. The various causes of confusion in the comparison of these accounts are well stated by Mr. Chisholm. Your Committee do not think it necessary to enter into the details of the investigation they have pursued; and consider it sufficient to observe, that the alleged discrepancies have been explained by the officers of the Treasury and of the Exchequer to their entire satisfaction. Ev. 6613, App. 17. p. 419.

"17. The following statement may be considered authentic:—

"The value of the whole unredeemed debt of Great Britain, at the time of the Union, was 329,868,585 *l.* This sum includes funded and unfunded debt. App. 14, p. 410.

"The value of the whole unredeemed debt of Ireland, funded and unfunded, was 23,198,810 *l.*

"The ratio which the British debt bore to the Irish debt was 28·4 to 2.

"The value of the unredeemed debt of Great Britain, funded and unfunded, on the 1st January 1817, was 546,299,034 *l.*

"The value of the unredeemed debt of Ireland, funded and unfunded, was, at the same period, 86,992,931 *l.*

"The ratio then borne by the British to the Irish debt was 12·5 to 2.

"18. The period had therefore arrived when, according to the construction put upon the Treaty of Union by the Committee of 1815, and confirmed by Mr. Napier and other authorities, the amalgamation of the debts and the introduction of a system of indiscriminate taxation was intended to take place. Had that amalgamation not taken place, and had the system of raising revenue which prevailed from 1801 to 1816 been continued, the Irish separate debt would have continued to increase until the country might have been crushed by it.

"19. From 1817 the system of taxation adopted has been, in a certain sense, indiscriminate; but Ireland has been so far favoured that she has been more or less exempted from certain direct taxation which has been laid upon Great Britain. Since 1823, when the trade between the two countries was put upon the footing of a coasting trade, the Customs' duties in the two have necessarily been identical. But the Excise duty on spirits was for a long time lower in Ireland than in Great Britain; the income tax was not for a long time extended to Ireland; and she is still exempt from the Land and Assessed Taxes, and from the duties on railway passengers, and on stage carriages and racehorses, the gross receipt of which in Great Britain amounted to 3,800,175 *l.* in 1863–4.

"20. Of late years considerable additions have been made to Irish taxation, and it has been placed more nearly on an equality with that of Great Britain. The spirit duties have been equalised, and the Income Tax has been applied to the whole kingdom. At the same time the whole taxation of the entire kingdom has been increased. The amount of revenue raised in the United Kingdom by taxation, excluding casual and miscellaneous receipts, in the year 1852–3, was 56,867,652 *l.* In the year 1861–2, the amount was 68,153,355 *l.*, showing an addition of 20 per cent to the burdens of the people. Moreover, this addition has been made in such a manner as to lay upon Ireland a greater proportionate burden than has been laid upon Great Britain. The increase of taxation in Great Britain in the 10 years which have been referred to, was 17 per cent.; the increase in Ireland was 52 per cent. App. 15, p. 413.

"21. It is not surprising that this large increase in the burdens of the people should have given rise to complaint. Nor is it surprising that louder complaints should have been made by Ireland than by other parts of the United Kingdom. The pressure of taxation will be felt most by the weakest part of the community, and as the average wealth of the

Ev. 5031. Irish taxpayers is less than the average wealth of the English taxpayers, the ability of Ireland to bear heavy taxation is evidently less than the ability of England. Mr. Senior, whose evidence upon the position of Ireland will be found very suggestive, remarks that the taxation of England is both the heaviest and the lightiest in Europe; the heaviest as regards the amount raised, the lightest as regards the ability to bear that amount; but that in the case of Ireland, it is heavy both as regards the amount and as regards the ability of
Ev. 5443. the contributor; and he adds that England is the most lightly taxed, and Ireland the most heavily taxed country in Europe, although both are nominally liable to equal taxation.

"22. The complaints which have been made by the several witnesses examined before Your Committee, are to the effect that Ireland has been suffering, especially during the last four or five years, from the diminution of capital, and the emigration both of labourers and of small capitalists. The losses she has thus sustained are attributed, so far as they can be traced to legislative measures at all, to the repeal of the Corn Laws, and to the pressure of Imperial and local taxation. The remedies suggested are of various kinds. Some witnesses think that Ireland should be relieved of the income tax; others that a greater proportion of the burdens now thrown upon local taxation should be borne by the consolidated fund: others, that a larger amount of public money should be expended upon dockyards, or other public works in Ireland; and others, that advances should be made upon more liberal terms than at present, for the promotion of drainage, and other improvements.

"23. That Ireland has been suffering, during the last few years, is not to be denied. It is generally admitted that her condition improved rapidly after the great famine of 1846, and the following years, and the improvement seems to have been maintained till 1858 to 1859, since which time she has fallen back again, and is said to be, in some respects, in a worse position than before the famine.

"24. It has not, however, been shown that this decline has been owing to the pressure of taxation. It would rather appear that it has been owing to the extremely unfavourable character of the seasons, which for several years past have been remarkably inclement.

"25. It has not been shown to Your Committee that there is any tax now in operation in Ireland, which materially interferes with the development of her industry, unless it be the excise duty on spirits, which, to a certain extent, checks distillation and prevents the profitable use of inferior grain. The complaints which have been made apply rather to the injury done by the withdrawal of capital than by the adjustment of the taxes; and it is observable that the amount of capital withdrawn by taxation has not been materially larger in the four years of distress than in the four preceding years of comparative prosperity. The
App. 15, p. 413. average annual produce of the taxation of Ireland, in the four years 1854–8, that is to say, in the four years which followed the extension of the income tax to that country, was 6,585,294*l.* The average produce of the four years 1858–62, was 6,732,589*l.*, showing an increase of only two per cent.; and it is notorious that since 1862 the pressure of taxation has been reduced. It may be observed also, that while the revenue derived from Great Britain advanced from 56,819,977*l.* in 1858–9, to 61,360,749*l.* in 1861–2, showing an increase of eight per cent., the revenue derived from Ireland in the same period advanced only from 6,438,870*l.* to 6,792,606*l.*, or not more than 5½ per cent. That the pressure of the taxation has been more felt in the bad seasons than in the good, cannot be doubted; and Mr. Senior probably expresses the truth when he says, 'I do not believe that Ireland
Ev. 5280. is a poor country because she is over-taxed, but I think she is over-taxed because she is poor.'

"26. It is clear, however, that what Mr. Senior here says of Ireland will hold good of the poorer parts of Great Britain likewise. Indeed it holds good, not only of poor districts, but of poor individuals. No system of taxation has ever been devised which presses equally upon all persons; and if it be recognized as a sound principle, that we should attempt to graduate the taxation which we impose upon one part of the United Kingdom so as to relieve it of some burdens on the ground of its poverty, it will be impossible to resist the argument that we ought to carry the graduation further for the purpose of relieving individual taxpayers on the same plea. Mr. Senior admits that there may be parts of
Ev. 5332, 5333. England and Scotland which might set up a case more or less similar to that of Ireland: but he points out that those districts are not so easily distinguishable as Ireland is. Now, if Ireland were to be relieved of two or three millions of taxation on the ground of her poverty, and those two or three millions had to be made up by an addition to the taxation of England, the burdens of the poor districts of Great Britain would actually be increased for the purpose of diminishing the burdens, not only of the poorest, but also of the richest districts of Ireland.

"27. It appears to Your Committee that the true lesson to be learnt from the statements which have been made as to the undue pressure of taxation upon Ireland is, that it is important to make every effort for the reduction of Imperial taxation generally. 'A rich
Ev. 5527. country,' says Mr. Senior, 'will always have a very large expenditure.' If the riches of the country were evenly distributed, there might be no objection to this; but the fact ought not to be lost sight of, that they are not evenly distributed, and that additions to expenditure, which may seem small when viewed with reference to the general wealth of the country, may entail a heavy burden upon its poverty.

"28. Your

"28. Your Committee have no doubt that the pressure of taxation aggravates, though it cannot be said to have caused, the difficulties under which Ireland is now labouring, and while they do not consider that a case is made out for exceptional remissions, they are strongly of opinion that the condition of that country furnishes a powerful argument in favour of a general reduction in the burdens of the United Kingdom. The benefits of such reduction will be most sensibly felt by the poorest members of the community, and therefore will be peculiarly valuable to Ireland.

"29. It will be sufficiently obvious from the foregoing remarks, that Your Committee do not look to an increase of public expenditure in Ireland as a desirable measure. On the contrary, while they admit that such expenditure might give a factitious appearance of prosperity to particular districts, they believe that, as it would involve an addition to taxation, it would upon the whole do more harm than good. In saying this, they refer to unproductive expenditure incurred for the purpose of distributing a large proportion of the public money in a particular quarter of the empire.

"30. Your Committee hold that it would be a serious error to expend the money voted for national objects in any other way than that which appears to be best for the nation at large. If, for example, a naval arsenal is required, that arsenal should be constructed at the spot most suitable for it, and most advantageous for the nation, without reference to the question whether the expenditure upon it would be specially beneficial to one district or to another.

"31. As regards what may be called reproductive expenditure, somewhat different considerations apply. It may be desirable to advance public money to promote the improvement of particular districts, in order to render those districts ultimately more capable of adding to the national wealth. A good deal has already been done in this way for Ireland. It appears, from a table in the Appendix to this Report, that between 1817 and 1863, advances to the amount of 13,959,125 *l.* had been made for public works in Great Britain, of which sum 7,658,602 *l.* principal, and 3,205,286 *l.* interest had been repaid. In the same period, 26,292,867 *l.* had been advanced for public works in Ireland, of which sum only 12,247,299 *l.*, principal and interest together, had been repaid. These sums are, as Your Committee understand, distinct from the grants which have at various times been made to Ireland.

"32. Your Committee do not, however, see reason for objecting to this expenditure. On the contrary, they are of opinion that any measures which can safely be taken for furthering such advances will be desirable. Their attention has been called to the system upon which loans are now made for the purposes of drainage, and to the further facilities which are said to be desired. Drainage being the improvement of which Ireland chiefly stands in need, Your Committee recommend this question to the favourable consideration of the Government.

"33. Another point which has been raised is that of the local taxation of the country. This is a subject which appears to require fuller investigation than Your Committee have had time for; they abstain, therefore, from offering any remarks upon it.

Draft Report proposed by Sir Frederick Heygate, read 1°, as follows:—

"1. With regard to the second part of the reference, your Committee observe that three successive bad harvests and wet seasons have inflicted serious loss and discouragement on all classes in Ireland.

"2. That, while Ireland has become poorer and her capital reduced, the taxation has been increased both absolutely and relatively. The low price of cereal produce, caused by abundant importation from countries more favourably situated, has added to the difficulties of the country, and, being almost wholly agricultural, Ireland has not received compensation from increased trade and manufactures.

"3. That it is of the highest importance to Great Britain that Ireland should recover from her present depression, and be able to bear her full share of the burdens of the empire. That, in the meantime, the pressure of taxation must be more severely felt in a country like Ireland, with little accumulated capital, and an uncertain climate, than in one rich and prosperous like England.

"4. Your Committee do not recommend any return to protective duties upon corn, nor do they deprecate the Succession and Property Tax at its present moderate rate, although both are recent impositions. They are, however, of opinion that it is of the utmost importance that every aid and inducement should be given to the improvement of the land.

"5. Your Committee have observed that the application for loans under the Land Improvement Acts have fallen off from 643, amounting to 379,836 *l.* in 1849, to 138, amounting to 58,830 *l.* in 1863–4, and that the whole sum taken up during the last 10 years only amounts to 385,455 *l.*, or an average of 38,545 *l.* per annum. There have also been but 33 loans granted for labourers' dwellings, under the Act. While so large a part of Ireland remains undrained, this result would seem to indicate that the terms upon which these loans are granted are too onerous, and might, with advantage, be modified.

On the 1st of March 1864 the amount remaining unissued under the above Acts was only 159,332 *l.*

"6. The attention of the Committee has been also called to the fact, that in Ireland various charges are paid by local taxation, which in England are transferred either wholly or in part to the Consolidated Fund. These are, one-half the salaries of medical officers of dispensary districts, of workhouse schoolmasters and mistresses, cost of vaccination; also, a part of the cost of criminal prosecutions and maintenance of prisoners in gaols."

APPLICATIONS for LOANS under the LAND IMPROVEMENT ACTS, from 1845 to 31 March 1864, and Amount issued.

	No. of Applications.	Amount Issued.
		£.
1847: June to December - - - -	1,354	72,790
1848 „ „ - - - -	571	356,160
1849 „ „ - - - -	643	379,836
1850 „ „ - - - -	436	250,324
1851 „ „ - - - -	280	145,653
1852 „ „ - - - -	164	88,542
1853 „ „ - - - -	154	53,454
1854 „ „ - - - -	123	49,290
1855 „ „ - - - -	98	33,180
1856 „ „ - - - -	108	28,513
1857 „ „ - - - -	114	27,674
1858 „ „ - - - -	112	34,524
1859 „ „ - - - -	111	29,334
1860 „ „ - - - -	135	26,080
1861–2 „ „ - - - -	154	36,656
1862–3 „ „ - - - -	184	61,374
1863–4 „ „ - - - -	138	58,830

Number of acres thorough drained under the above Acts to this day is 213,225; average cost, 5*l.* an acre. Of this, 5,765 acres have been drained from 1 April 1863 to 31 March 1864.

Draft Report proposed by Mr. Longfield, read 1, as follows:—

"1. THE COMMITTEE appointed to consider whether the taxation of Ireland was in accordance with the Provisions of the Treaty of Union between Great Britain and Ireland, or just with reference to the resources of the latter country, have agreed to the following Report.

"2. The seventh Article of the Treaty or Act of Union between Great Britain and Ireland, 40 Geo. 3, c. 67, provides for or fixes the ratio of contribution and liability to taxation of Ireland.

"3. That Article is in the following terms:—

Interest and Sinking Fund of either Kingdom defrayed separately.

"That it be the Seventh Article of Union, that the charge arising from the payment of the interest, and the sinking fund for the reduction of the principal of the debt incurred in either Kingdom before the Union, shall continue to be separately defrayed by Great Britain and Ireland respectively, except as hereinafter provided:

How Expenditure of United Kingdom defrayed and provided for.

"That, for the space of 20 years after the Union shall take place, the contribution of Great Britain and Ireland respectively, towards the expenditure of the United Kingdom in each year, shall be defrayed in the proportion of 15 parts for Great Britain and two parts for Ireland; and that at the expiration of the said 20 years, the future expenditure of the United Kingdom (other than the interest and charges of the debt to which either country, shall be separately liable) shall be defrayed in such proportion as the Parliament of the United Kingdom shall deem just and reasonable upon a comparison of the real value of the exports and imports of the respective countries, upon an average of the three years next preceding the period of revision; or on a comparison of the value of the quantities of the following articles consumed within the respective countries, on a similar average, *videlicet*, beer, spirits, sugar, wine, tea, tobacco and malt; or according to the aggregate proportion resulting from both these considerations combined; or on a comparison of the amount of income in each country, estimated from the produce for the same period of a general tax, if such shall have been imposed on the same description of income in both countries; and that the Parliament of the United Kingdom shall afterwards proceed in like manner to revise and fix the said proportions according to the same rules or any of them, at periods not more distant than 20 years, nor less than seven years from each other; unless, previous to any such period, the Parliament of the United Kingdom, shall have declared, as hereinafter provided, that the expenditure of the United Kingdom shall be defrayed indiscriminately

indiscriminately, by equal taxes imposed on the like articles in both countries: That for the defraying the said expenditure according to the rules above laid down, the revenues of Ireland shall hereafter constitute a Consolidated Fund, which shall be charged, in the first instance, with the interest of the debt of Ireland, and with the sinking fund, applicable to the reduction of the said debt, and the remainder shall be applied towards defraying the proportion of the expenditure of the United Kingdom, to which Ireland may be liable in each year; that the proportion of contribution to which Great Britain and Ireland will be liable, shall be raised by such taxes in each country respectively as the Parliament of the United Kingdom shall from time to time deem fit: Provided always, that in regulating the taxes in each country, by which their respective proportions shall be levied, no article in Ireland shall be made liable to any new or additional duty, by which the whole amount of duty payable thereon would exceed the amount which will be thereafter payable in England on the like article: That, if at the end of any year any surplus shall accrue from the revenues of Ireland, after defraying the interest, sinking fund, and proportionable contributions and separate charges to which the said country shall then be liable, taxes shall be taken off to the amount of such surplus, or the surplus shall be applied by the Parliament of the United Kingdom to local purposes in Ireland, or to make good any deficiency which may arise in the revenues of Ireland in time of peace, or be invested by the Commissioners of the National Debt of Ireland in the Funds, to accumulate for the benefit of Ireland at compound interest, in case of the contribution of Ireland in time of war; provided that the surplus so to accumulate shall at no future period be suffered to exceed the sum of 5,000,000 *l.*: That all monies to be raised after the Union, by loan, in peace or war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions; provided that, if at any time, in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country than of that raised on account of the other country, then such part of the said loan, for the liquidation of which different provisions shall have been made for the respective countries shall be kept distinct, and shall be borne by each separately, and only that part of the said loan be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions: That if at any future day the separate debt of each country respectively shall have been liquidated, or, if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund) shall be to each other in the same proportion with the respective contributions of each country respectively; or if the amount by which the value of the larger of such debts shall vary from such proportion shall not exceed one-hundredth part of the said value; and if it shall appear to the Parliament of the United Kingdom that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately, by equal taxes imposed on the same articles in each, to the future expenditure of the United Kingdom, it shall be competent to the Parliament of the United Kingdom to declare that all future expenses thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country, and thenceforth from time to time, as circumstances may require, to impose and apply such taxes accordingly, subject only to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand: That, from the period of such declaration, it shall no longer be necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom, according to any specific proportion, or according to any of the rules hereinbefore prescribed: Provided nevertheless, that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, shall, until extinguished, continue to be defrayed by separate taxes in each country: That a sum, not less than the sum which has been granted by the Parliament of Ireland on the average of six years immediately preceding the 1st day of January in the year 1800, in premiums for the internal encouragement of agriculture or manufactures, or for the maintaining institutions for pious and charitable purposes, shall be applied, for the period of 20 years after the Union, to such local purposes in Ireland, in such manner as the Parliament of the United Kingdom shall direct: That from and after the 1st day of January 1801, all public revenue arising to the United Kingdom from the territorial dependencies thereof, and applied to the general expenditure of the United Kingdom, shall be so applied in the proportions of the respective contributions of the two countries.' Proviso.

"4. It will be at once observed that the construction of the 7th Article is by no means clear, and accordingly doubts as to its construction arose within a few years after the Union took place.

"5. The main design or object was to enact or settle a fixed ratio of contribution (2 to 15) for Ireland, during a definite term of years (viz. 20) from the passing of the Act of Union, with provisions for revising this ratio at certain periods and on a certain

system. But it proceeds to regulate the mode in which the ratio or amount of contribution was to be raised, whether by annual taxes or loans, and a provision (much dwelt on in the evidence given to Your Committee) was introduced, declaring that, except in certain cases, all future loans were to be joint: and then by a clause overriding, as it has been contended, the earlier clause fixing the ratio of contribution at 2-17ths, it enacts, 'That if at any time the National Debts of the two countries bore to each other the same ratio (of 2 to 15) as that provided for the annual contributions, or differ only by one-hundredth part, then it should be lawful thenceforth for the Parliament to declare that the future expenditure of the United Kingdom should be defrayed by indiscriminate taxation, to be equally laid on both countries, with such exemptions as the peculiar circumstances of Ireland or Scotland should from time to time seem to require.'

"6. It appears that this provision was inserted to meet the event, then anticipated, of a rapid liquidation of the greater of the two National Debts, which then was that of Great Britain; but in the result it proved that the ratio of the debts was altered by a rapid increase of the smaller, that of Ireland, by the defraying her proportion of annual expenditure chiefly by separate loans, while Great Britain defrayed her proportion more by annual taxes.

"7. It has been contended by some of the witnesses that such a course of proceeding was not merely unjust to Ireland, but was in direct contravention of the 7th Article of Union, declaring that all future loans were to be joint. But when the construction of this article is admittedly obscure, when the earlier generation of statesmen acted on the construction now disputed, no remonstrance was made against it as a deviation from the terms of a recent and solemn binding treaty, it must at least be admitted by your Committee, that if the words allow this construction, which they may, without straining, it may not have been unjust to adopt it, though, originally, this operation of it was not contemplated.

"8. The United Legislature seemed by their Acts to have been desirous of not infringing the terms of the Act of Union; and a Committee of the House of Commons, appointed in 1812, sat for several Sessions, investigated the subject, with much care, and made several reports, by which it appears that their attention was directed to the terms of the Treaty of Union, Article 7, and the mode in which its provisions were carried out. To that Committee, it appeared that the debts of the two countries had then been brought to the ratios and by the means contemplated by the Act of Union, and the Committee so reported to the House.

"9. A formal resolution to the same effect was passed subsequently by the House of Commons, and previous to the Act known as that for the 'Consolidation of the Two Exchequers.' No corresponding resolution, however, was passed by the House of Lords, and since the year 1816, the rule of indiscriminate taxation has been generally observed, with partial exceptions in favour of Ireland.

"10. Much evidence was given, and many accounts were handed in, showing that the Committee of 1812 was wholly mistaken; and that the facts existing did not justify the consolidation of the Exchequers, or the adoption of indiscriminate taxation, as provided for by the 7th Article of Union.

"11. Your Committee cannot, however, express any clear opinion on this point. It was not shown by these accounts that the circumstances which alone justified indiscriminate taxation had taken place.

"12. They are obscure, confused, and contradictory; so is the section relied on. We cannot, therefore, affirm that the present taxation of Ireland is consistent with the Treaty of Union.

"13. But a more important portion of your Committee's inquiry was that which related to the taxation of Ireland with reference to its resources.

"14. From the consolidation of the Exchequers, the successive statesmen treated it as, unfortunately, too clear that the resources of Ireland were insignificant compared with those of Great Britain, and light burdens were imposed on the poorer country. Thus it enjoyed for many years immunity from the assessed, property or income taxes. The spirit duties were lighter, and other important privileges were extended to it; and there is not the least doubt that such exemptions were beneficial to Ireland, and helped it to advance in prosperity by freeing it from a too heavy burden of taxation.

"15. The resources of Ireland are almost wholly derived from agriculture, and many causes have contributed to keep that in a very backward state. Ireland, however, was advancing, though its advance was greatly retarded by the severe years of famine, yet most painfully felt and remembered, of the years 1846 to 1848. Its prosperity was slightly reviving after the year 1850 to 1853, when very heavy new taxes were imposed on it, and from that time to the present, the Legislature has laid additional burdens on Ireland, while it has diminished the local taxation of England. The result of the new system, the increase of taxation, is shown by two Returns, which will be found in the Appendix, and by which it appears that the taxation per head of Ireland now is 6 *s.* 3 ¼*d.*, while that of England is but 4 *s.* 0¾ *d.* in the pound.

"16. It appears also by other returns that several local burdens borne in England up to a recent period have since been remitted, and placed on the Consolidated Fund; and there is no doubt that such relief has been afforded to England by increasing the burden of Irish taxation.

"17. It

"17. It has also been shown to the Committee that the few last years were attended by great calamity and loss to Ireland, and its resources have been of late most seriously diminished; and all the witnesses have concurred in attributing at least part of Ireland's decline and decrease of its resources to the pressure of the late increased taxation. Thus the great diminution of the number of distilleries in Ireland within 12 years has been most reasonably referred to the effect of the increase of the Spirit Duties. The distilleries of Ireland were a considerable manufacture; in fact, were nearly similar to the manufacture of wine in France and Spain.

"18. The increase of taxation in Ireland appears from the Appendix to be 52 per cent. from 1852 to 1862, while in England it has been only 17 per cent. Your Committee, therefore, have no doubt that the taxation of Ireland, thus increased within 10 years by 52 per cent., has of late been very severe with reference to its resources. It has produced great pressure, and has retarded its prosperity. It will be for the wisdom of the Legislature to devise such means as may tend to develope its resources, and enable it to bear its due share of the common burden, which it has been shown it is now, from various causes, inadequate to sustain without much suffering.

"19. There was necessarily some evidence given, in the course of our examination of witnesses, as to the best measures which the Legislature could adopt for this wise and benevolent purpose. We may, perhaps, advert to some of those suggestions:—Greater expenditure on public works, such as naval dockyards; increased facilities for the improvement of the land by the judicious outlay of money, advanced on moderate terms by the Legislature through the medium of the Board of Works; and a remission of some taxes unduly pressing on its resources. All of them have had their advocates. Your Committee can only leave these suggestions, and the evidence on which they are founded, to be dealt with by the Imperial Legislature in a spirit of fairness and consideration to a country whose advance has long been retarded by an unwise spirit of legislation, and whose prosperity is so essential to the greatness and stability of the United Kingdom."

Draft Report proposed by *The O'Conor Don*, read 1°, as follows:

"1. Your Committee having been appointed to inquire into the Taxation of Ireland, and to consider how far it is in accordance with the provisions of the Treaty of Union, or just in reference to the resources of the country, have endeavoured, as far as possible, to elucidate this question, and have examined many witnesses on the subject.

"2. In accordance with the terms of reference, they have directed their attention particularly to the two points therein proposed, and for this purpose have divided the subject into two branches, viz.:—

"1st. How far were the provisions of the Act of Union carried out in the Consolidation of the Exchequers in 1816, and in the Taxation which followed that Consolidation?

"2d. How far is the present Taxation of Ireland just in reference to the Resources of that country?

"1st. How far were the provisions in the Act of Union carried out in the Consolidation of the Exchequers in 1816, and in the Taxation which followed that Consolidation?

"3. On this, the first branch of the subject, two questions arose; the one a legal one relating to the interpretation of certain sections of the 7th Article of the Act of Union, and the extent and scope of the subsequent Consolidation Act in 1816; the other a financial one, dealing with the manner in which the accounts were kept during the same period.

"4. The legal question gave rise to great difference of opinion amongst the witnesses chiefly arising out of the ambiguous construction of the 7th Article of theAct of Union. Some of the witnesses maintained that by it, after the Union, no separate debt could be created, whilst others held that the creation of a separate debt was especially provided for. It would appear that, at the time of the Union, the amalgamation of the Exchequers and the equalisation of taxation were contemplated; but, on the whole, Your Committee are of opinion that this was looked forward to rather through the diminution of the larger debt than through the increase of the smaller one. Your Committee also believe that, though it might have been competent to create a separate debt to supply the peculiar deficiencies of either country, yet that, under the Act of Union, accurate accounts should have been kept of the separate and joint liabilities of the two countries, and no loans credited as separate, except such as were raised to supply any peculiar deficiency on the part of either country. In so far, then, as all loans raised after the Union, whether for joint or separate requirements, were credited separately, Your Committee are of opinion that the exact terms of the Act of Union have been departed from. 13. 695. 3603. 3629. 3632. 172. 235. 6895.

"5. In the next place, as the Consolidation Act of 1816 deals only with the disposal of the funds when raised, and does not repeal or modify the provisions of the Act of Union, as regards the levying of taxation, it appears questionable to Your Committee whether these provisions have ever been legally modified or altered by Parliament as required by the 7th Article. For these reasons, therefore, it does not appear that the terms of the Act of Uuion, as far as regards the taxation of the country, have been literally and exactly complied with. 52. 3646. 793.

 "6. The

"6. The next question that arises is, whether, through this technical wrong, any practical injustice has been suffered; and on this point Your Committee have found it far more difficult to decide. Its decision of course rests on the financial operations between the years 1800 and 1817. In considering the financial accounts of this period, Your Committee have found it very hard to arrive at a just conclusion. Various statements of these accounts were presented by several of the witnesses, and a very voluminous compendium of them, prepared by the Treasury, appears in the Appendix. The great lapse of time since these accounts were first furnished, their immense variety, the difference of principle adopted in the mode of their compilation, are all difficulties which lie in the way of arriving at an accurate judgment upon them. Moreover, those prepared by the Treasury for the benefit of Your Committee were laid before them only a few days before the closing of evidence, Your Committee, therefore, believe it safer to report them as they are, without any lengthened observations, the late period of the Session, and the fact that several accounts which were ordered have not yet been prepared, preventing a minute examination into their details. Should the Committee be reappointed, this investigation would no doubt form a considerable portion of their labours. On the whole, however, it would appear that the accounts were not kept on the precise principle pointed out by the Act of Union; that no difference was made between the loans required for joint, and those for separate purposes; that in the earlier years after the Union Ireland paid more than her required contribution, though in the later years she paid less, and that amongst the charges set down as separate expenditure appear several items which ought rather to belong to the joint account. To what extent Ireland may have suffered by these inaccuracies, Your Committee do not undertake to determine, as before the adoption of a final Report this subject may undergo further investigation.

6895. 6922 *et seq.* 2290. 2265, and App.

"2d. How far is the present Taxation of Ireland just in reference to the Resources of that Country?

64. 3001.

"7. On entering this, the second branch of the subject, it must still be remembered that provision was made by the Act of Union that even after the amalgamation of the Exchequers, peculiar abatements, or exemptions in the matter of taxation, might be demanded by the circumstances of Ireland. This principle appears to have been acted on up to the period of the extension of the income tax to Ireland in 1853, since which time very large additions have been made to the taxation of that country; the increase within the last 10 years, according to the Treasury Returns, being 52 per cent. on Ireland against 17 per cent. on England. At present, with the exception of the assessed taxes, and one or two others of trifling importance, all of which if extended to Ireland would yield but a very inconsiderable amount of revenue taxation in both countries, is similar.

4907.

"8. Your Committee have directed particular attention to the point, whether this similar taxation presses more heavily on the one country than on the other. They cannot coincide in the opinion that for revenue purposes Ireland should be regarded only in the same light as that of an English county, for, in the first place, its distinctive peculiarities, as an essentially agricultural country, are so marked that they cannot be mistaken; and, in the next place, by the Act of Union it is provided that those peculiarities should not be overlooked. Your Committee are, therefore, of opinion that the imposition of similar taxation is not justifiable on the ground of similarity alone, unless it is also in accordance with the comparative resources of the two countries.

4906. 6176.

"9. In considering this question, Your Committee have endeavoured to discover whether any, and, if so, what peculiar circumstances exist in Ireland which would justify any exceptional rule of taxation in her regard, and for this purpose have examined many witnesses. The evidence which they received chiefly tended to show a great diminution in the resources of the country, and the existence of great want and privation amongst a large class of the population. According to the evidence of Mr. Donnelly, it would appear, from a comparison between the values of the following kinds of property in 1855 and 1863, that the wealth of the country has considerably decreased:—

3337 *et seq.*

	1855.	1863.	DECREASE.
	£.	£.	£.
Cattle - - - - - - - - -	23,168,000	20,398,788	2,769,212
Sheep - - - - - - - - -	3,962,576	3,634,324	328,252
Pigs - - - - - - - - -	1,472,006	1,331,002	141,004
			3,238,468
Horses - - - - - - - - -	1,450,296	4,633,134	182,838 Increase.
TOTAL - - -	30,052,888	29,997,248	3,056,630

	1855.		1863.		DECREASE.	
	Quarters.	Price.	Quarters.	Price.	Quarters.	Price.
		£. s. d.		£. s. d.		£.
Wheat - -	1,520,817	3 14 8	837,906	2 15 5	682,911	3,337,600
Oats - - -	10,266,350	1 7 5	8,928,761	1 2 7	1,337,189	3,991,392
Barley - -	1,097,631	1 14 9	758,559	1 15 1	339,092	567,716
TOTAL - -	12,884,798	- -	10,525,126	- -	2,359,572	7,896,708

"10. This comparison shows, on the whole, a diminution of 3,056,630*l.* in the value of stock, and 7,896,708*l.* in the value of grain; and it has also been given in evidence that the amount of deposits in the Savings Banks have diminished; so that the testing the wealth of the country by the various rules usually adopted, it would appear that it has not at least been satisfactorily progressive. 2937. 3018, *et seq.*

"11. After the years known as the famine years, the state of Ireland for some time slowly advanced in prosperity, but subsequently it again retrograded. Being essentially an agricultural country, its prosperity or otherwise is to a great extent dependent on the seasons, which of late years have been very unfavourable; and, in addition to this, the low price of home-grown produce tended to impoverish the farming classes. To these causes must, in a great measure, be attributed the depressed condition of the country, and the diminution of its resources; and your Committee are far from being of opinion that to excessive taxation is altogether or even chiefly attributable its present backward state. 5308. 3292. 3376. 3384, *et seq.*

"12. They cannot, however, refrain from remarking, that whereas the resources of Ireland have considerably fallen off, its taxation, on the other hand, has, relatively, absolutely, and comparatively with Great Britain, greatly increased; and while they do not attribute the poverty of the country altogether to the taxation, yet they believe that that poverty ought to have led to a diminution rather than to an increase of Imperial burthens. 3391. Returns App.

"13. It appears by a Paper (No. 452, 1863) presented to Parliament, and also laid before your Committee, that, testing the value of property in Great Britain and Ireland respectively by the returns made to the Income Tax, and calculating the poundage of taxation on this basis, the amount paid on every pound in Great Britain is 4*s.* –¾*d.*, and in Ireland 6*s.* 3¼*d.* Your Committee see no reason for believing this test an improper one. In the first place, at the time of the Act of Union, the relative values assessed to an Income Tax were indicated as a means of ascertaining the relative capabilities of the two countries, and in the next place, although some differences exist in the mode of assessment, the peculiarities on both sides tend to balance each other. App.

"14. The chief difference that exists in the method of imposing the tax in Ireland and in Great Britain, is that Schedule A is assessed in Ireland on a valuation supposed to be somewhat under the nominal rental; whereas in Great Britain it is assessed on the rental, but it has been proved to your Committee by many of the witnesses, that although in some instances the rental in Ireland is higher than the valuation, yet on an average of years the actual rent received is not so. Your Committee do not, therefore, believe that there exists any real difference between the standard of taxation under Schedule A in Ireland and in Great Britain. 4049. 3905. 5883. 4270. 4456.

"15. On the other hand, it appears that the proportion of the income of the country coming under Schedule D is greater in Great Britain than in Ireland; and as such income is self-assessed, it cannot be doubted but that a large amount of annual wealth never appears in the returns, and consequently that the country in which Schedule D predominates has, so far, its income presented at a much lower amount than it really is. On the whole, therefore, it does not appear to your Committee that the returns to the Income Tax present a result unduly favourable to Ireland. Assuming this test to be a correct one, it would seem that though taxation is similar, yet the resources of the one country are more heavily burthened than those of the other; the taxation being in the relative proportion of 6*s.* 3¼*d.* to 4*s.* –¾*d.* in the pound. Dillon. Leader, 4064.

"16. Your Committee have next directed their attention to the consideration whether this unequal pressure is due in an especial manner to any particular tax. At first sight it would appear that all direct taxation must be free from the charge of inequality. If the entire taxation of the country consisted of a uniform income tax, of course no greater proportion of the resources of the one country could be absorbed by taxation than of those of the other.

"17. Again, so far as the individuals who paid the tax were concerned, no greater hardship would be suffered by them in the one country than in the other. Still, it does not follow that this similar uniform tax on the incomes of the two countries would not differently affect the resources of either. If from a country where capital is decreasing or stationary you abstract an equal proportion in taxation as from one that is rich and progressive, the result in the one case will, probably, be that the productive powers of the country will be injured; whereas, in the other only the superfluous capital may be absorbed. Although, 4461. 4469. 5031. therefore, as far as individuals are concerned, the similar direct taxation may be a similar burden, yet, as far as regards the country, the effect will often be very different.

"18. Nor does it appear to your Committee quite clear that it is those who directly pay 5917. 5425. the Income Tax who alone are injured by its imposition. In a country where capital is 4912 *et seq.* diminishing, so far as taxation assists this diminution, so far does it lessen the employing power of the country; and the tax, taken directly from the manufacturer, farmer, or employer of agricultural labour, falls indirectly on the labourer, the fund from which he has to receive remuneration for his labour being so far diminished. This was very clearly put by 5222. Mr. Senior, in his evidence; and through it he, to a certain extent, accounted for the fact that whilst the labouring population of Ireland has considerably diminished, yet the remuneration for labour has but slightly increased. The dissimilarity in the burthen of similar taxation is still more apparent when the great mass of that taxation is levied in the indirect form: the individual having smaller means but similar wants, pays, in taxes on the commodities which he consumes, a larger proportion of his income than the man with greater means, but no greater wants; and the country in which the former class of persons predominates falls under the same law.

4901. "19. This appears to be the case with Ireland, and if the accuracy and applicability of the returns above quoted be admitted, it cannot, indeed, be denied. It is, to be sure, true, looking again to the individual who pays the tax, that the man having small means in Ireland can equally well pay this indirect taxation as the man possessing equally small means in Great Britain; but this does not alter the fact that the tax presses more heavily on both, than on their richer neighbours; and that the country in which the poor class predominates suffers more, through the greater pressure on a larger number of its inhabitants, by this nominally equal burden. Indeed, the adoption of a contrary opinion would entail the necessity of admitting that all countries in the world, supposing the relative values of money and commodities in all to be similar, could equally bear similar taxation. Your Committee cannot, therefore, coincide in the opinion that a just conclusion can be arrived at, as to the relative abilities of the two countries for taxation, by comparisons instituted between isolated individual cases in either.

"20. Passing from the consideration of the general effect of taxation on Ireland as an abstraction from the revenue of the country, your Committee received evidence as to the effect of particular taxes on particular branches of industry and trade, and in an especial manner have had their attention called to the spirit trade, and the increased duty on Irish 3006. 5555. 4140. whiskey. Whatever may be the beneficial or injurious effect of this taxation, so far as the consumer is concerned, it has been shown to your Committee that this branch of trade, at one time flourishing in Ireland, has been, through it, almost destroyed. Nor has it been proved that this is entirely due to a diminished consumption within the island, as of course the British trade in this commodity is equally affected by its enhanced price, and notwithstanding any drawback the foreign trade would also be interfered with.

"21. Various schemes for the modification of the taxation of Ireland were proposed to 3469. 3533. Your Committee. The reduction of the spirit duties, the abolition of the prohibitory duty on 3440. 4208. the growth of tobacco, an exemption from the income tax, the withdrawal of incomes up Dillon and 4188. to a certain amount from its operation, have all been proposed by different witnesses. But Your Committee, reporting the facts, would rather leave it to the wisdom of Parliament to 5549. decide what course should be taken regarding them. Any alteration in the indirect taxation which would necessitate differential custom duties in the two countries could hardly be recommended, and even if it seemed desirable, the difficulties in the way of carrying it out would render it almost an impossibility. This argument would not exist against an alteration in the direct taxation. Up to a late period Ireland was free from some such, and no difficulties arose from the exemption; but, on the other hand, Your Committee are fully alive to the fact that, in the first instance at least, this description of tax falls upon those best able to bear it. One result, however, attendant on the peculiarity of the mode of levying the income tax in Ireland ought not to pass unnoticed. In that country it is levied, under Schedule A., directly from the landlord, on a valuation and not on the rent received, and the result of this frequently is, that the tax is paid on income before that income is 5111. received, and sometimes even on a nominal income never received at all. This is clearly an 4055. injustice, and steps ought to be taken to remedy it, so that, as in Great Britain, the tax should not be levied on any income till that income had actually been received.

"22. Besides remissions of taxation other proposals have been submitted to Your Committee for readjusting the financial partnership of the two nations, and an increased public expenditure has been pointed out by several of the witnesses as very desirable. Expenditure Maguire, Napier, Fisher, Leader, &c. for public purposes, such as dockyards, fortifications, and military works has been urged by Senior, Unse, Gore, Dwyer, &c. some, whilst others have advocated aid towards reproductive works of improvement, such as

as drainage, both arterial and thorough, assistance towards the development of fisheries, &c. Expenditure for purely public purposes, it is clear, ought to be laid out in those localities where the purpose can be best attained, and where the general public interest will be best served, and it cannot be justly claimed on the ground of mere expenditure alone. But should it appear that Ireland possesses all the capabilities for rendering this public expenditure equally beneficial and equally useful to the empire at large, when laid out within her shores as when expended in Great Britain, she would have a strong claim for participation in it. On the second point, viz., aid towards reproductive works of improvement, much evidence was given.

"23. State assistance towards the completion of large arterial drainage works, such as those of the Shannon and of other rivers, has been strongly recommended, and more liberal terms in the granting of loans for thorough drainage have also been suggested. It has been stated that the inducement for seeking for these loans might be very advantageously increased as they do not seem to have been as largely sought after as might have been expected. Various modifications in the terms on which they are granted, have been recommended, and amongst them two in an especial manner; freedom from all charge on account of interest and principle during the first three or four years after the completion of the drainage works, and the extension of the term of repayment, at the option of the borrower, from 21 to 40 years. Your Committee have thought it right to report these suggestions, as they believe that no expenditure in Ireland could be more beneficial than that which would promote works of public utility and land improvement. Dwyer, 5850. 5970. 5970. 5202.

"24. In addition to the general public taxation of the country, attention has also been directed to the local taxation in the various counties of Ireland, and it appears that this also has increased. In the general principle laid down by one of the witnesses that expenses for local purposes should, as much as possible, be met by local taxation, Your Committee entirely concur, but, at the same time, they must notice that several expenses borne by the public revenue in Great Britain are charged on local funds in Ireland. Thus, for instance, the expenses for poor law medical relief, the salaries for schoolmasters and schoolmistresses in workhouse schools, the cost of superintendence of roads, and other charges, are paid out of the public funds in Great Britain, whereas they are local burthens in Ireland. 3055. 4119. 5397. 3409 and App.

"25. On the other hand, in Ireland the charge for the constabulary is paid out of the public funds, while the country police in England are chiefly supported from local taxes. It does not, however, appear to Your Committee, that this charge for the constabulary can be set off against the other charges, as the constabulary in Ireland differ in many respects from the police in England. From their constitution and organisation they are as much an imperial as a local force. They are appointed by a central authority, are removeable by this central authority, and mainly in their course of proceeding are subject to this same central authority; they, in fact, in Ireland, fill the place of garrisons of soldiers, and their whole organisation is essentially military. Moreover, they are employed for many Government purposes; since the discharge of the revenue police the constabulary have been engaged in the detection and suppression of illicit distillation, and similar revenue purposes; and they are also employed in the collection of agricultural and other statistical information, all of which are more or less imperial objects. 4970, *et seq.* 4976.

"26. Your Committee do not wish to condemn this organisation, or to pass any judgment on it, as such would be outside their province, but they would merely remark that not being, as in England, a force appointed by local influence, subject chiefly to local authority, and maintained for local purposes, but being, on the other hand, in many points an imperial force, employed in imperial services, a parallel cannot be drawn between the two countries on this head, nor can, at least the greater part of, the payment for this force be made as a set-off against the local charges placed on Ireland from which Great Britain is relieved.

"27. The general conclusions at which Your Committee have therefore arrived, on a consideration of the whole inquiry, are—

"1. That the terms of the Act of Union were not literally and precisely carried out in the mode of taxation subsequent to its enactment.

"2. That the form in which the accounts were kept render it difficult to decide how far either country suffered by this departure from the words of the Act.

"3. That it is to be hoped that the accounts lately prepared by the Treasury will lessen these difficulties, but that many of these accounts having been only recently furnished, and there being others still in preparation, Your Committee cannot report in detail upon them.

"4. That the Consolidation Act of 1816 hardly seems to have accomplished what it was intended for, as it deals merely with the disposal of taxes when collected.

"5. That there are many peculiarities in the circumstances of Ireland which distinguish it from Great Britain, and which seem to have been regarded in the imposition of taxation until a late period.

"6. That during recent years the country has suffered much, and its wealth has diminished, whilst its taxation has both relatively and absolutely increased, and that this increase does not seem to be justified by its resources.

"7. That it is a subject well worthy of the consideration of Parliament whether beneficial alterations might not be made either in the imposition of taxation or in the granting of aid towards useful works, which would promote the prosperity of Ireland.

"28. Your Committee having been appointed to inquire into facts, rather than to offer suggestions, believe that in reporting the facts they have elicited, they will best discharge their duty; and they trust that the result of their inquiries will not be altogether fruitless, although the great extent of the subject and the lateness of the period of the Session when the principal accounts were furnished to them, leave it out of their power to report on them as fully as they might have wished."

Motion made, and Question proposed, "That, from the lateness of the period of the Session at which the Evidence has been concluded, your Committee have not been able to consider any of the Draft Reports submitted to them by the Chairman and other Members of the Committee; but, in pursuance of a Resolution of the Committee passed on the 12th July, have agreed to report the Evidence to the House"—(Mr. *Longfield*).—Amendment proposed at the end of the Question, to add the words "and to recommend to the House the re-appointment of the Committee next Session"—(Mr. *Hennessy*).—Question, That those words be there added, put, and *agreed to*.—Main Question, as amended, put, and *agreed to*.—*Resolved*, "That, from the lateness of the period of the Session at which the Evidence has been concluded, your Committee have not been able to consider any of the Draft Reports submitted to them by the Chairman and other Members of the Committee; but, in pursuance of a Resolution of the Committee passed on the 12th July, have agreed to report the Evidence to the House, and to recommend to the House the re-appointment of the Committee next Session."

Motion made, and Question, "That the above Resolution be the Report of the Committee to the House," put, and *agreed to*.

Question, "That the Minutes of Evidence, together with the Appendix, be reported to the House," put, and *agreed to*.

Ordered to Report.

EXPENSES OF WITNESSES.

Name of Witness.	Profession or Condition.	From whence Summoned.	Number of Days Absent from Home, under Orders of Committee.	Expenses of Journey to London and back.	Allowance during Absence from Home.	TOTAL Expenses allowed to Witness.
				£. s. d.	£. s. d.	£. s. d.
John B. Dillon	Barrister-at-Law	Dublin	7	6 10 –	22 1 –	28 11 –
Joseph Fisher	Newspaper Proprietor.	Waterford	24	5 – –	25 4 –	30 4 –
Ditto	Ditto (2d Examination).	Ditto	8	5 – –	8 8 –	13 8 –
William Donnelly	Registrar General in Ireland.	Dublin	3	5 6 –	3 3 –	8 9 –
Joseph Fisher	Newspaper Proprietor (3d Examination).	Waterford	1	– –	1 1 –	1 1 –
Alexander C. Lambert	County Treasurer	– – –	3	– –	3 3 –	3 3 –
Patrick O'Regan	Ecclesiastic	Cork	3	5 5 –	3 3 –	8 8 –
John Stephen Dwyer	J. P.	Castle Connell, Limerick.	8	7 15 –	8 8 –	16 3 –
Ditto	Ditto	Ditto	2 additional	– –	2 2 –	2 2 –
				TOTAL £.		111 9 –

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Veneris, 22° *die Aprilis*, 1864.

MEMBERS PRESENT:

Lord John Browne.
Sir George Colthurst.
Colonel Dunne.
Mr. Finlay.
Sir Edward Grogan.
Mr. Hankey.
Mr. Hennessy.
Sir Frederick Heygate.
Mr. Howes.
Mr. Longfield.
Mr. Lowe.
Sir Stafford Northcote.
The O'Conor Don.
Sir Robert Peel.
Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

Sir COLMAN MICHAEL O'LOGHLEN, Bart., a Member of the House, Examined.

Sir *C. M. O'Loghlen*, Bart., M.P.

22 April 1864.

1. *Chairman.*] I BELIEVE you are a distinguished Member of the Irish Bar?—I am a member of that Bar.

2. Have you examined the Act of Union?—At your request I have gone over the 7th article of the Act of Union.

3. That relates to the financial position of the two countries;—It does.

4. Have you referred to the first section?—I have.

5. Will you give the Committee your opinion as to that provision, so far as it relates to the separation of the two debts?—It is perfectly clear on the first section that the ante-Union debts of each country were to be kept distinct, except in a contingency which is subsequently mentioned in the Act.

6. How as to the interest of those two debts?—The charge was to be defrayed separately by each country upon those two debts, until the contingency arose which was to justify their consolidation.

7. Was that interest to be a prior charge upon the revenue of each country?—Certainly, prior to the contribution which each country was to pay towards the general expenditure of the United Kingdom.

8. Was the sinking fund also to be placed in the same position?—Yes. Each country was to pay its own charges for the separate debt of each country, and then to contribute in the ratio mentioned in the Act to the expenditure of the United Kingdom.

9. Will you state what that ratio was?—The proportion was 15 seventeenths for Great Britain and two seventeenths for Ireland.

10. Was that the proportion of contributions that was to be furnished by each?—Yes, by each country.

11. How was that to be divided, on the gross sum of revenue, or after the deduction of the sinking fund for the revenue of each country?—The contribution of each country was to be a contribution towards the expenditure of the United Kingdom, and that contribution was to be after each country had provided for the interest of its separate debt.

12. Then that contribution was to be made upon the balance?—It was to be made upon the sum that was required for the expenditure of the United Kingdom.

13. Was there any provision for borrowing any further sums?—As far as I can understand the Act of Union, there was no provision for raising separate loans, except for joint debts, on the different parts of the United Kingdom. The Act of Union expressly provides "That all monies to be raised after the Union by loans, in peace or war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions."

14. Then all subsequent borrowings were to be considered joint debts?—According to my reading of the Act of Union.

Sir C. M. O'L[illegible], Bart., M.P.

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15. But the interest of it was to be paid in the proportion of fifteen-seventeenths for England and two-seventeenths for Ireland, is that so?—Exactly.

16. But the debt itself was a joint debt for which England was answerable entirely in case of failure of payment by Ireland; I am speaking of the principal?—It was to be a joint debt of the two countries, but each country was to contribute in a certain ratio towards the interest.

17. I am not now speaking of the interest; do you consider the debt was a joint debt for which England was responsible in case Ireland was obliterated and unable to pay?—Certainly, and for which Ireland would be answerable in case England was obliterated.

18. Then it was reciprocal?—Yes.

19. But the interest was to be defrayed, and the proportions laid down of two-seventeenths?—Yes.

20. Was there any provision for raising a sum beyond that joint debt?—There is a provision which I confess I do not understand. The seventh article first says, "That all monies to be raised, after the Union, in peace and war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions;" then there is a proviso which I do not quite understand: "Provided that if, at any time, in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country, within the year, than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country, than of that raised on account of the other country; then such part of the said loan, for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct, and shall be borne by each separately, and only that part of the said loan be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions." The only construction I can put upon that is that that was a provision for raising a temporary loan in each country, and not a permanent loan.

21. Was it not specifically laid down, that it was for the peculiar purposes of each country, and are not those purposes specifically mentioned as four purposes, the first being a diminution of taxes?—No, I think that is the application of the surplus; that is a different provision altogether.

22. But was it not to be specifically used for the purposes of each country and not for any joint purpose?—It does not say so; it says, "that if the Parliament of the United Kingdom shall judge it fit to raise the respective proportion of contributions;" I translate the word "contributions" loans.

23. You have stated that the purposes to which I have alluded apply to the surplus?—Yes.

24. Is not this to be considered in the same light as a surplus, for it is a surplus over the taxation of the country, required by the two-seventeenths?—In that point of view it should be so, if you consider it a surplus; that is, if any greater proportion was raised than the Act of Union authorised.

25. But this sum must be a sum over the ordinary loan required to supply the deficit of contributions, must it not?—I do not think the Act of Union contemplated any loan at all to supply the deficit of contribution; I think it contemplated that Ireland and England should each contribute their proportion. The Act of Union expressly enacts, "That the proportion of contributions to which Great Britain and Ireland will be liable, shall be raised by such taxes in each country respectively, as the Parliament of the United Kingdom shall, from time to time, deem fit." I do not think it ever contemplated any permanent deficiency; there might be a deficiency in one or two years, for which a temporary loan might be raised, but then the sum so raised would have to be repaid in subsequent years.

26. If supplied by loan, it must be a surplus above the contribution, must it not?—No, if it were merely a temporary loan, to supply a temporary deficit for a year or two.

27. But do you think that comes under the direction given for the application of a surplus? It does not.

28. Then, how are you to consider this sum, borrowed as a separate or part of a joint debt, to be a surplus beyond the deficit?—Any surplus loan, I should say, should go to the credit of Ireland, but not a deficiency loan.

29. That should be a separate debt?—I think it should be a separate debt; but I must confesss I do not fully understand that provision of the Act.

30. Then, you cannot say whether it ought to be added to the pre-Union separate debt, or whether it ought to be added to the joint debt subsequently incurred?—It certainly should not be added to the pre-Union separate debt.

31. Do you think that the pre-Union debt as a separate debt could ever be added to by any part of that?—My construction of the Act of Union is that the pre-Union debt could never be added to.

32. Therefore, to create the proportions contemplated by the Act of Union, as a ground for indiscriminate taxation, it must be by diminution, and not by increase?—It must be by diminution of the ante-Union debt.

33. Do you recollect the provision for the consolidation of the two debts?—The provision for the consolidation of the two debts is contained in the Act of Union, "That if, at any future day, the separate debt of each country respectively, shall have been liquidated, or if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund), shall be to each other in the same proportion with the respective contributions of each country respectively; or if the amount by which the value of the larger of such debt shall vary from such proportion, shall not exceed one hundredth part of the said value; and if it shall appear to the Parliament of the United Kingdom, that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately by equal taxes imposed on the same articles

articles in each to the future expenditure of the United Kingdom, it shall be competent for the Parliament of the United Kingdom to declare," &c.

34. That is clearly, "That the Parliament of the United Kingdom must declare it"?—Yes.

35. In calculating that proportion, can you state your opinion as to how the account should be taken?—My construction of this section of the Act of Union is, that the contingency contemplated never could arise unless the two ante-Union debts were liquidated, or unless the English debt were reduced so that its ratio to the Irish debt fell within the provisions of the Act of Union.

36. And that has never occurred?—It has never occurred.

37. Do you think that these proportions should be taken on any part of the joint debt?—No, certainly not.

38. The joint debt could never be added to the pre-Union debt, as an element of proportion?—Certainly not. The separate debt contracted after the Union, by Ireland, I believe, was added in 1816 in making out the proportion.

39. But that was not in accordance with the Act of Union?—No, I do not think the Act of Union ever contemplated a separate debt, after the Union, in either country, except for a temporary purpose.

40. And that temporary purpose, I think, may be looked upon in the light of an excess of revenue?—Certainly not, in all cases; the temporary loan might be for the purpose of defraying the deficiency of the contributions, in any one particular year, but it was never intended according to my construction of the Act of Union, to have a separate permanent loan in either country after the Union.

41. Will you explain to the Committee what you conceive is meant by the word "contribution," as used in that Act?—The word "contribution" as I understand it, is contribution to revenue either by actual payment or by loan.

42. How was that contribution supplied in fact?—I have not considered this subject at all.

43. Are you aware what was the amount of interest of the pre-Union debt of England?—No, except by reading statements I know nothing; I have not studied the subject.

44. Nor of Ireland?—Nor of Ireland.

45. You do not wish to enter into the financial part of the question?—I have not gone into it, with the exception of reading some of the pamphlets and publications on the subject.

46. Will you state to the Committee your opinion of the remaining part of the Act of Union as to the consolidation of the Exchequers?—There was nothing in the Act of Union that I can find to prevent the consolidation of the Exchequers at any moment. Two Exchequers or one Exchequer were mere matters of Governmental arrangement. The Act of Union provided that there should be a separate Exchequer for England and Ireland, but there was nothing to prevent the Legislature from altering that arrangement and making a joint Exchequer. The question of having a joint Exchequer is quite distinct from the question of a joint contribution. By the Act of Union there are to be two Exchequers and two separate contributions, but there was nothing to prevent that being altered and having one Exchequer with a separate contribution.

47. Was there any provision in the Act of Union preventing the union of the Exchequers the very day after the passing of the Act?—In my opinion there was nothing to prevent the union of the Exchequers. There was a provision preventing the assimilation of contributions.

48. For what period?—The second section of Article 7 provides that the contribution shall not be altered for 20 years; then it goes on to say, "That the Parliament of the United Kingdom shall, after the 20 years, proceed in like manner to revise and fix the said proportions according to the same rules or any of them, at periods not more distant than 20 years, nor less than seven years from each other, unless previous to any such period the Parliament of the United Kingdom shall have declared as herein provided." That provision, "as herein provided," refers to a provision at the end of the article, and that last provision provides that Parliament may declare that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately, in case the debt of such country should have been paid off, or the English debt reduced, so that the English and Irish debt might bear the ratio to each other provided by that section.

49. Are you aware that in 1816 there was a consolidation of the Exchequers?—Yes.

50. Will you look at that Act?—I have it here.

51. Is there anything in that Act about indiscriminatate taxation?—No, nothing that I see.

52. Will you state to the Committee what, in your opinion, is the effect of that Act?—The effect of that Act is to abolish the separate Exchequer, and to form a consolidated Exchequer; it does not in any way regulate the contribution of either country to that consolidated Exchequer; whatever may have been the intention of the framers of the Act, the Act itself does not alter it; it merely creates a consolidated Exchequer.

53. Are you aware of any calculations that were made as to bringing the proportions of the two countries and the circumstances of the two countries within the proportions contemplated by the Act of Union?—I am not, except generally.

54. Are you aware of any Act of Parliament that has directed, according to the Act of Union, that the contributions of the two countries should be indiscriminate?—I am not aware that this provision of the Act of Union was complied with, "It shall be competent for the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country." There may have been a resolution in 1816, but I am not aware of it.

55. Would a Resolution of the House of Commons, in your judgment, be sufficient to supersede that Act of Union?—I think there should be a resolution of both Houses.

56. Would a resolution do without the Act of Parliament?—I think it would.

57. Do you think an Act of Parliament passed by the Parliament of England could abrogate the Act of Union?—No; but an Act of Parliament passed by the united Parliaments would abrogate the Act of Union.

58. Then the Act of Union is of no use, in your opinion?—I think not, except so far as to declare the intention of the parties at the time.

59. Are you aware that since 1816, when the consolidation

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consolidation of the Exchequer took place, the Act of Union has been recognised by the United Parliament in the most formal manner?—I have heard of such a case.

60. But you have not looked into it?—No, I have not. I may mention a fact connected with this Consolidation Act which shows how little Acts of Parliament relating to Ireland are attended to generally. This 14th Section of the Consolidation Act expressly enacts that two additional Commissioners of the Treasury shall be appointed for Irish business. As I read the Act, it is not only permissive, but imperative—"It shall and may be lawful;"—and it goes on to provide that the two Commissioners may sit in Parliament, notwithstanding former Acts. The fact is, that those two Commissioners have been abolished without any Act of Parliament. I believe ever since the time of George the First till 1817 there were five Commissioners of the Treasury; the First Lord, the Chancellor of the Exchequer, and three Junior Lords. In 1817 an Act of Parliament was passed to enable the Irish Chancellor of the Exchequer to be added, and from that time there were six Commissioners of the Treasury. In 1816 the Consolidation Act was passed, which abolished the office of Chancellor of the Exchequer for Ireland, and in place of the Irish Chancellor of the Exchequer, it directed that two additional Commissioners should be appointed in consequence of the increase of Irish business; that increased the number of the Lords of the Treasury from five to seven; one of those Lords was abolished in 1823, without any Act of Parliament, and the other Lord of the Treasury was abolished in 1848, without any Act of Parliament.

61. Are you aware whether there is any provision in the Act of Union which contemplates the consolidation of the Exchequer by which there is power given to Parliament to make a difference of taxation, notwithstanding the right it gives of indiscriminate taxation?—I do not think I quite understand the question.

62. The Act gives the right, after the debt has reached the proportions of $\frac{15}{17}$ to $\frac{2}{17}$, of having indiscriminate taxation of both countries, does it not?—Yes.

63. Is there not a further provision in the Act of Union that Parliament shall have the power of making a distinction in taxation in consequence of the inability of Ireland to pay?—There is.

64. Mr. *Lowe.*] What is that provision?—The provision is this, "It shall be competent for the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country and thenceforth from time to time, as circumstances may require, to impose and apply such taxes accordingly, subject only to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand."

65. Sir *Stafford Northcote.*] How many kinds of debt do you think were contemplated by the 7th Article of the Act of Union?—I think only two kinds of debts, the ante-Union debt and the joint debt contracted after the Union.

66. Then, do you suppose that there were to be two kinds of debts, one which we may call the general and common debt, and the other the separate debt?—Yes.

67. Then, you think that all debts due or contracted at any given period would be divisible into ante-Union debt, and joint and common debt?—I think it was the intention of the framers of the Act of Union that there should be only those two kinds of debt, with the exception of a temporary debt raised for a year or two for a certain specific purpose.

68. I want to get it distinctly; do you think there might be two different kinds of debt, or three?—If you put it distinctly, I think there might be three kinds of debt, the ante-Union separate debt, the joint post-Union debt, and a separate post-Union debt raised for temporary purposes; such, for instance, as to meet a deficiency from the contributions of either country.

69. Will you tell me what you mean by "temporary debt"?—A temporary debt to be paid off within a limited time.

70. Do you mean a debt raised upon terminable annuities?—I mean a debt to be paid off in some particular period, and not made a part of the permanent debt of the country.

71. But I do not quite understand what you mean by that; do you contemplate a kind of debt to be raised upon Exchequer Bonds, or by terminable annuities; or a debt which is raised with an intention expressed, that some provision should be made for paying it off?—I should say, any one of those cases would express what I mean; either a debt raised upon Exchequer bonds, or by terminable annuities, or where there is a certain provision made for paying it off in a certain time.

72. Do you think, where a debt is raised, and at the time of raising it provision is made for paying it off, that would be a temporary debt?—I would call it so.

73. And, therefore, would not have been called joint or common?—Not if it was raised beyond the contribution which either country ought to contribute.

74. What is the interpretation you put upon this expression, "that if at any time in raising the respective contributions for each country, the Parliament of the United Kingdom should judge it fit to raise a greater proportion in one country, within the year, than in the other"?—That provision, as I have already stated, I do not fully understand. It is the only provision I can see which would at all authorise the raising of a separate debt, and my construction of that is that it only authorises the raising of what I call a temporary debt. If at any time Parliament thought proper to raise a larger contribution in the year in one country than in the other, for any particular purpose, such a loan would come within that provision, but Parliament should make provision for its repayment, and not make it a permanent charge upon the revenues of the country.

75. Are you aware that it was a well-recognized financial expression, which was rather common at the time of Mr. Pitt's budgets, that revenue might be raised either by loan or by taxes "within the year"?—Yes.

76. And does it not seem that what was contemplated here was that the Parliament of the United Kingdom might judge it fit to raise in both countries a certain amount by taxes and a certain amount by loan?—Yes.

77. Supposing

77. Supposing that Parliament had decided to raise a certain amount, we will say three-fourths of what was wanted for the service of the year, by taxes, and one-fourth by loan, would it not have been properly said that they had determined to raise "within the year" three-fourths of what was required by taxes, and one-fourth by other means?—Yes, of course.

78. Supposing Parliament had done that for the whole kingdom equally, your construction of that article of the treaty of Union would have been that they were to provide *primâ facie*, in the proportion of 15 to 2, by loan as well as by taxation in England and in Ireland respectively?—Certainly.

79. But supposing that they did not think it desirable to raise the two-seventeenths in Ireland by way of taxation within the year, do you consider that they were at liberty to raise a larger proportion than three-fourths of what was to be taken from Ireland by way of loan rather than by way of taxation?—I think they were, as a temporary expedient. I do not think the intention of the Legislature was ever to raise the separate permanent debt of Ireland or England. If you refer to the former clause of the Act, it says, "That the proportion of taxation to which Great Britain and Ireland will be liable, shall be raised by such taxes in each country respectively as the Parliament of the United Kingdom shall from time to time deem fit." They might for any particular year say, We must raise in this year a portion of Ireland's contribution by way of loan, in place of by taxes; but, according to the provisions of the Act of Union, there ought to be a provision made for paying off that special loan for Ireland out of the revenues of Ireland, and not bring it in charge to what I may call the general debt of the country.

80. Do you consider that the amounts raised from year to year, whether by loan or by taxes, were amounts raised for what you call a temporary purpose?—No.

81. But substantially, was not the intention of the 7th Article, that the expenditure, whatever it might be in the year, should be borne by the two countries in the proportion of 15 to 2?—Certainly.

82. Let us take the case that it was proposed to raise the whole by taxation, and that in England, 15-17th of what was required was actually raised by taxation paid within the year, but that in Ireland it was found that Ireland could not very well bear that amount of taxation, and that it was more convenient in the circumstances of Ireland, that half of it should be raised by loan; do you mean to say that the 1-15th, which was raised by loan, should be a charge upon the joint account of the two countries, so that there should be 15-17th raised by England, 1-17th by Ireland, and the remaining 1-17th raised in certain unequal proportions between the two?—Certainly not; I do not think the 7th Article of the Act of Union, ever contemplated the case of a deficiency in the proportion which Ireland ought to pay. The framers of that Article calculated that there would be a surplus, and they provided for that, but they never contemplated any deficiency, except a temporary one, as for example from a famine.

83. You do not think the Act ever contemplated the case of Ireland failing to provide the 2-17th year by year?—No, I do not think they ever contemplated it in the 7th Article of the Union.

84. What would your construction be of the intention of the Act, in case such a failure had arisen, and that year after year Ireland had only raised 1-17th?—The Act of Parliament is express, "that the proportion of contribution to which Great Britain and Ireland will be liable, shall be raised by such taxes in each country respectively, as the Parliament of the United Kingdom shall from time to time deem fit;" I do not think, as I said before, that the framers of that section ever contemplated a deficiency.

85. Then what remedy do you suppose the United Kingdom would have against Ireland, if it failed to provide its two-seventeenths?—To put new taxes upon Ireland from time to time to make it pay its contribution.

86. Would you consider that it would have been competent to put on new taxes for the purpose not only of raising the due proportion for the year to come, but to make payments for the failure of the years gone by?—Certainly, so as to make it pay its full quota.

87. So that if Ireland failed for ten years successively to pay two-seventeenths, and only paid one-seventeenth, it would have been competent to the United Parliament to lay such taxes upon Ireland as to make up for the accumulated 10 years of deficiency?—Certainly, I think it would.

88. Mr. *Howes.*] You are probably acquainted with a great deal that has been written upon the construction of this Act, particularly on that portion of it which refers to the raising of the contributions of each country, unequally in the different countries?—Yes.

89. The proviso begins thus: "Provided that if at any time in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country than of that raised on account of the other country; then such part of the said loan for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct." Has not this construction been placed upon it, that it is clear that these words points out what really did occur, namely, that in England a larger proportion of her contributions was raised by taxes, and less by loan than in Ireland, where a less proportion was raised by taxes and more by loan?—That has been, in practice, the construction put upon that section. I believe the deficiency which it was alleged Ireland did make—I am not going into the case whether there was any deficiency or not—in her contributions was raised by a separate loan on the Irish revenues, and I believe it was under that provision that that was done.

90. In your judgment do not the words meet that case?—I think they are very confused words indeed.

91. They may not clearly meet the case, but do they not, when carefully examined, and if they do not do that, what do they mean?—I can put no other meaning on them than that; at the same time I think those words, as I said before, only refer to a temporary loan to be recouped afterwards by taxes put upon the country.

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92. At that time we are aware of the opinions that were entertained on the effect of a sinking fund; was not every loan considered as a temporary debt, and was not the object of the sinking fund, in fact, to pay off that debt?—It certainly was.

93. Then would not that meet your definition of a temporary loan?—It might strictly speaking, but it is not exactly what I meant. I meant a loan raised by Exchequer bills or other similar securities, to be paid off in a short period, although I admit the word "temporary loan" bears the construction which you put upon it.

94. Sir *Frederick Heygate.*] Are you of opinion that the Act of Union is an Act that cannot be altered?—I know I differ from a great number of persons upon that point, but my opinion is, that it can be altered. I believe that the Imperial Parliament can repeal any of its provisions or repeal it altogether.

95. Then you do not consider that it is a solemn arrangement, the provisions of which cannot under any circumstances be altered?—No; but it ought to be a guide in all legislation, and I think there ought to be very strong reasons shown for altering it.

96. Have any of the great principles of the Act been altered that you are aware of?—I believe several small details have been altered from time to time, and I believe there is one in contemplation at this moment about the Admiralty Court of Ireland.

97. Are you of opinion that the same power who framed that Act of Parliament is competent to repeal it?—Yes; and as I look upon the Imperial Parliament as representing the two bodies who passed the Act of Union, I consider the Imperial Parliament competent to repeal it or to alter it in any way.

98. Mr. *Hankey.*] You alluded to the principal of the debt contracted subsequently to the Union, and you say it was chargeable on Ireland and England in certain respective proportions?—The principal and interest both.

99. There is no Act in England when loans have been made, charging the principal, I believe, upon any country?—No; but the loans are supported on the credit of the country generally.

100. When you speak of the charge, I suppose you allude only to the interest?—Of course, that is all.

101. It has nothing to do with the principal?—No; but of course the country is liable.

102. The country is not liable, I believe, to anything more than the interest in any Act passed relating to what are called ordinary loans?—No; I am only speaking popularly. The country of course is only liable to the interest.

103. When the consolidation of the Exchequers took place, was it done, as far as you are aware of, in accordance with the principles of the Act of Union?—I have already stated, I do not see any reason why the Exchequer could not have been consolidated the very year after the passing of the Act of Union.

104. You do not challenge the competency of Parliament to have passed the Act for the consolidation of the Exchequer?—No; certainly not.

105. At that time you considered the consolidation was perfectly legal?—The consolidation was perfectly legal at that time.

106. Then it is not possible now to question the mode in which the accounts were then made up?—It certainly is possible to do so. The House of Commons can go into the whole account again if they choose.

107. Do you entertain any doubt about the powers of Parliament to have created further debt, the interest of which should be chargeable on the Revenues of Great Britain as well as of Ireland after the Union?—I do not. The Act of Union provided for the creation of a joint debt.

108. After the Union as well as before?—Before they had no power to create a joint debt, each debt was separate.

109. After the Union, the joint debt might be increased to any extent Parliament thought fit, might it not?—After the Act of Union the joint debt might be increased to any extent, but Ireland was only to pay on the interest of that debt in the proportion pointed out by the Act of Union.

110. But there was nothing to prevent the increase of a joint debt after the Act of Union?—Certainly not.

111. And the interest of that was to be paid in the proportion of fifteen by the one country, and two by the other?—Certainly.

112. Sir *Edward Grogan.*] With regard to the legality of the Act consolidating the Exchequer, you have used the word "consolidating" repeatedly; will you give the Committee the exact meaning you attach to that word?—I do not think the Consolidation Act affects in any way the question of contribution. It may have done so in practice, but I think, in point of law, it did not in any way affect the contributions which each country was to pay to the consolidated Exchequer. I look on this consolidation of the Exchequer as a mere matter for the convenience of Government; in place of having two Exchequers, you have one; it might have been done at any moment. I don't think it affects the question of what contribution Ireland should pay to the expenditure of the kingdom.

113. In using that word, then, that the Act consolidating the two Exchequers, was a perfectly legal act, and its legality could not be questioned that it might have been carried the year after the Union, which was in 1801, as well as in 1816, do I understand you to say that it was perfectly competent for the Parliament of this country to have combined the administration of the debts of the two countries, but that the debts should be kept separate?—According to the Act of Union the ante-Union debts should have remained separate, unless in the case provided for by the Act.

114. As the case provided for has never occurred, is it your opinion that the debts ought to have remained separate still?—According to the Act of Union they should have remained separate; but I think the United Parliament was competent to declare that they should not, though according to the Act of Union they should.

115. It is desirable to remove all doubt with respect to your meaning as to the consolidation of the Exchequers; I understand you to mean that so far as the administration of the debts are concerned, you conceive that it might have been advantageously consolidated?—Yes.

116. And legally?—And legally, the year after the Union.

117. As regards the antecedents of the ante-Union

Union debts applicable to both countries, and the discharge by both countries of that debt, do you conceive that they ought to have remained separate debts under the Act of Union?—Yes, unless Parliament altered it.

118. Has Parliament to your knowledge, by any Act, expressed their will that the debts and the charges on those debts should be so consolidated?—I am not aware of any Act of Parliament for that purpose, nor of any resolution of both Houses of Parliament for that purpose.

119. There is an official account (*handing to the Witness the Report on Public Expenditure and Income of Ireland, 1815, page* 30); you will see a heading of "Payments" made by both countries respectively?—Yes.

120. Ireland is brought into debt by that account?—Yes.

121. Do you consider that account based on the terms of the Act of Union?—I think the payments to be credited to each country, should be only the payments made on account of the joint expenditure after deducting the separate payments which ought to have been made on account of the separate debts. The manner in which I think the account ought to have been taken, was first to deduct the payments made on account of the separate debt of each country, then to ascertain the expenditure for general purposes, and when ascertained, it should then have been divided proportionably between the two countries.

122. The word used in the Act of Union is "contribution," is it not?—Yes.

123. If an account had been framed on the contributions of both countries, would that account have been more satisfactory, and more in accordance with the terms of the Act of Union than if framed on the word "payment"?—Contributions include loans.

124. Then if contributions had been taken into account in this account, instead of the payments, it would have been in literal accordance with the Act of Union?—Certainly.

125. Is there any provision in the Act of Union whereby Ireland is to be brought in debt, or are deficiencies shown under the word payment made by the respective countries?—The word "payment" does not occur in the 7th Article of the Act of Union at all; the word used throughout is "contribution."

126. A question was put to you with regard to the classification, or number of classes of debt, that you consider exist in this country; would you be kind enough to enumerate them?—The 7th Article of the Act of Union is conversant, strictly speaking, of two, perhaps it may be of three, classes of debts; it is conversant of the ante-Union debt of both countries, of the joint debt of both countries which would be incurred after the Union; and then there is what I have called the temporary debt, which might be raised for the purpose of meeting a deficiency in either country, and paying its just proportion.

127. You are aware, I presume, that when any loans are raised in the empire, it is contemplated that they should be discharged within a given time?—Yes.

128. Therefore all future loans after the period of the Union would be considered temporary?—Yes.

129. Is it in that sense that you use the word temporary?—No.

130. In using the word temporary as applicable to a third class of debt which we will speak of presently, do I understand you to mean "temporary" and "occasional" as convertible terms?—Certainly.

131. That is, that in the event of the contribution in Ireland failing to equal the share which, by the Act of Union, she was required to pay, she might borrow for an occasional purpose, for a limited time, a certain amount?—Yes, but the loan should be paid off afterwards out of the taxation of Ireland.

132. Is that what you mean by a temporary loan?—Yes, that is my construction of it?

133. Do you consider that to be a separate debt of Ireland under the Act of Union?—Certainly I do.

134. And that provision shall be made from her funds to meet that debt and the charges consequent upon it?—Yes.

135. But that is the only class of debt which, in your opinion, could, subsequent to the Union, be imposed upon Ireland separately?—Certainly, my opinion is that no other class of debt could be imposed upon Ireland separately except a debt raised for the purpose of paying her deficiencies in contributing her quota under the Act of Union.

136. Do you consider the amount of debt to be so imposed upon Ireland, that it could never be got at except by an account showing what the contributions of the country have been?—That is a matter of opinion; I do not know how it would be got at at present.

137. You stated that in your opinion the Act of Union was no more than any other Act of Parliament?—It has greater validity, but I think Parliament is competent to deal with it like other Acts of Parliament.

138. Without denying the power of Parliament to do anything they please, do you not consider that when under a special Act of Union, one of the parties annihilated themselves on the faith of a particular Act of Parliament, that Act of Parliament cannot be viewed, and is not to be viewed as an ordinary Act of Parliament?—It cannot be viewed as an ordinary Act of Parliament, but still, according to what I have here stated, my opinion has always been very strong upon the subject, that the United Parliament is competent to deal with the Act of Union like any other Act of Parliament in any way it pleases.

139. If you take that view, what did Ireland gain by the Union, or what security had she that the promises held out to her at the period of the Union would ever be fulfilled?—No security, certainly, except that the attention of Parliament being called to any particular Bill being contrary to the Act of Union, they might not pass it.

140. Mr. *Hennessy.*] The Act of Union was passed in Ireland, was it not?—Yes.

141. And also in England?—Yes.

142. In that respect it differs from Acts of Parliament that we now pass, does it not?—I do not think it does, because in one sense of the word I think the United Parliament now represents Ireland and England in the same way as the two Parliaments before represented Ireland and England.

143. You are doubtless aware that, from time to time, when the question of repealing the Act of Union was mooted in Parliament, the Ministers of the Crown took the objection that the

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the Act of Union had certain fundamental characteristics which made it different from other Acts of Parliament in that respect, and that it ought not to be touched?—I think it was perfectly competent for Parliament to have dealt with it if they chose; of course the Act of Union being a more solemn Act than another, it ought not to be lightly dealt with, but I think it is perfectly competent to Parliament to deal with it.

144. The ability of the two countries to contribute to the Imperial revenue, you no doubt, take to be a fundamental question before the Committee?—Yes.

145. On the question the ability of each country to contribute to the Imperial Revenue, do you at present believe that the terms of the Act of Union, and its various constructions which were put before both Parliaments at the time, and subsequently, by various Chancellors of the Exchequer, have been fulfilled?—They have certainly not been fulfilled in my opinion, on the construction of the Act of Union.

146. At this moment, no doubt, the amount of taxation levied from Ireland, is largely in excess of her proportion to England?—As to her ability, I will not go into that; in my opinion, it is larger than was provided for by the Act of Union, assuming the Act of Union to be a law which cannot be altered.

147. Assuming that we had some means of testing the relative ability of the two countries, that is of Ireland and Great Britain, and assuming it was found out that Ireland was in truth, contributing in money taxation more than according to her proportionate ability, would that in your opinion, be a breach of the Act of Union?—In my opinion, it would.

148. Mr. *Longfield.*] Are you aware that the particular language of the Act of Union varies from the language which is generally employed in passing Acts of Parliament?—I am.

149. Are you aware of this provision in it: "That the said foregoing articles, each and every one of them according to the true import and tenor thereof, be ratified, confirmed, and approved, and be, and they are hereby declared to be the articles of the Union of Great Britain and Ireland, and the same shall be in force, and have effect for ever?"—I am.

150. Is not that very solemn and emphatic language, which is not usual in any, what we may call, permanent Acts of Parliament?—Certainly.

151. Was it not represented to both parties to the Union that the articles of the Union were in the nature of treaties between separate States. That they should be fundamental, and precisely the same as the treaties and engagements between the various States of America, which even the United Congress has not power to abrogate?—Yes.

152. But notwithstanding that being held out to the Parliament of Ireland, and notwithstanding that emphatic language, you are of opinion that the United Legislature has power to alter it?—I am; that is my opinion.

153. It was clearly and distinctly held out to the Parliament of Ireland and to the people of Ireland, that it was a fundamental law which could not be altered, was it not?—Certainly.

154. Now, coming to the 7th Article of the Union, was not this briefly the substance of it, that the ante-Union, separate debts should be raised by separate contributions, separate sources of revenue?—Certainly.

155. And that the future contribution should be in proportion of 2 to 15 to the general expenses, deducting the interest of the separate debt?—Certainly.

156. Have you considered whether the taxation of Ireland for the last few years has been in accordance with that or not?—No, I have not.

157. Would you consider that the taxation of Ireland was just, with reference to the Articles of Union, if it exceeded either the proportion of two-fifteenths of the general contribution, or two-fifteenths of the sum that would be required after deducting the interest on the separate loans?—The taxation of Ireland would not be in accordance with the Act of Union if it exceeded the proportion you mention, unless Parliament has since the Union declared, as it was empowered to do, "That all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately." I may mention that there is this provision at the end of that section, "Provided nevertheless that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, shall, until extinguished, continue to be defrayed by separate taxes in each country," so that the framers of the Act of Union even contemplated after the consolidation, not only of the Exchequer, but of the revenues, that there might be separate charges in each country.

158. Supposing the interest of the separate debt of Ireland at the time of the Union was a million a year?—It was about that in round numbers; the English debt was 15 millions, and the Irish one million.

159. The two kingdoms would then have to raise 15 millions and one million?—Yes, separately.

160. Then if there was, suppose 50 millions besides required for the service of the year, they were to defray it in the proportion of 1 to 15?—Certainly.

161. So that, in truth, according to the tenor and effect of the Articles of Union, the relative revenues might vary very considerably from the proportion of 2 to 15?—The revenues, that is the sum contributed by each country, might vary very much, because, of course, the English revenue would be much larger than the Irish ought to be, because they would have to pay a large interest on the ante-Union debt; what was contemplated by the Act of Union was that the future expenditure of the kingdom, after making provision for the separate debt, should be divided in the proportions there mentioned.

162. Supposing, as Sir Stafford Northcote has said, they found it more convenient to raise by loan than by annual revenue, would it not be competent to Parliament to raise it by permanent loans; just attend to this: "Unless the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or part of the loan raised on account of the one country than of that raised on account of the other

other country." Did that contemplate the power of raising loans for each country?—I must confess that I do not quite understand that provision.

163. I will now read a paragraph from the report of 1812, which will make it intelligible to you; at page 7, "It does not indeed appear that any part of the loan raised since the Union has been considered as joint debt;" would it not appear from that, that they had always raised separate loans?—Yes; but they ought not to have done so.

164. Do you then consider that an injustice to Ireland, and not in accordance with the treaty? As long as the two exchequers were separate, I think the loan ought to have been raised separately, but supposing 50,000,000 was wanted for the country, there should be so many millions charged upon the Irish and so many upon the English Exchequer, in accordance with the proportion which the Act of Parliament specified, and so far there might have been a separate loan, although a joint debt. Anything beyond the proportion of that loan would be a separate debt altogether.

165. Have you been enabled to satisfy yourself that the present income raised from Ireland was or was not in accordance with the Articles of Union, considered as unaffected by the Bill of 1816?—I have gone generally into the subject, and my opinion clearly is, that the revenue raised from Ireland is not in accordance with the Articles of Union, supposing the Articles of Union to remain unaffected by any subsequent legislation. In Ireland we pay a larger proportion to the Consolidated Fund than is provided for under the Act of Union.

166. Then in order to satisfy the Committee of the justice of the present contribution, it would be necessary to assume or to prove that the Act of 1816, consolidating the exchequers, was in accordance with the Articles of Union?—I think that Act had nothing at all to say to the contributions of the two countries except indirectly.

167. But assuming it had?—Yes, assuming it had, that would be so.

168. Is it your opinion that the taxation of Ireland could not be defrayed by indiscriminate taxation unless there was a previous resolution, based upon the calculation and upon some official documents, showing that the debts were in the proportion contemplated by the Act?—Yes; unless there was some declaration by Parliament, evidenced by a resolution of both Houses, or incorporated into an Act of Parliament.

169. And also preceded by some calculation which would be a permanent record of the reasons of that departure from the ordinary course?—My construction of the Act of Union, is that before taxes could have been levied indiscriminately in both countries for the future expenditure of the United Kingdom, there should have been a declaration of the Parliament of the United Kingdom, either by resolution of the Lords and Commons, or by some Act of Parliament declaring that the circumstances had arisen that were contemplated by the Act of Union.

170. And setting forth those circumstances by some vouchers or calculations?—That would be the proper course in my opinion, under the Act of Union. Parliament might act otherwise, but that would be the proper course.

171. Are you aware of that having been done?—I am not aware of any declaration by a resolution of both Houses of Parliament. The only thing I know of touching the subject is this Consolidation Act.

172. I think I understood you to have said in one of your answers, with reference to indiscriminate taxation that the proportion was to be ascertained by a diminution of the separate debts, and not by an increase of the smaller amount?—I think that was the intention of the framers of the Act of Union, and the clear intention expressed in the Act.

173. Do you therefore think that that mode of dealing with Ireland, by raising loans, which would increase her proportion, and bring it nearer to the 2-17ths, was an unjust mode of dealing with Ireland?—Certainly.

174. Because, in truth, it enabled the Parliament, by raising loans, which would increase the proportion which the Irish separate debt bore to the English separate debt, instead of by annual taxation, to come within the letter of the thing instead of the spirit?—Exactly; in place of raising, from year to year, on the then inhabitants of Ireland, their proper contribution, it would enable the Legislature to come within the strict letter of the Act of Union, and to saddle posterity with additional taxation.

175. Therefore you think the spirit has been departed from, although the letter has been kept, by raising loans from Ireland, instead of diminishing the Irish separate debt?—I doubt whether the letter has been kept, but if it has, the spirit has been clearly departed from.

176. They brought the proportion within the letter by raising Irish loans instead of diminishing the English debt?—Yes.

177. Are you aware, also, that the Finance Report says it was a thing that was not contemplated, or are you aware that the early committees said that that mode of bringing the debts within the due proportion was not contemplated?—I was not aware of that; the view I have expressed is my own construction of the Act of Union.

178. Have you any impression, from your knowledge of Ireland, that the increase of taxation, especially of later years, has been productive of injustice in Ireland; not a theoretical injustice, but a practical injustice, and that the pressure of taxation is felt very much there?—The pressure of taxation is felt in Ireland, and at this moment there is great public feeling on the subject there.

179. *Chairman.*] You were asked by Sir Stafford Northcote, if you were not aware that in Mr. Pitt's Budgets, revenue was said to consist partly of taxes and partly of loans, and whether the expression, "contribution," would apply to both, and you assented to that?—Yes.

180. Then, would not anything contributed in the shape of either taxes or loan, be considered a surplus?—I should think if there was more money raised in Ireland, either by taxes or by loan, than would form her contribution as provided by the Act of Union, it would be a surplus for her benefit, and would be bound to be applied in accordance with the Act; that is, if there was more than was sufficient to pay her contribution.

181. Certain sums were borrowed to make up the deficit of contribution in each country?—Yes.

182. As to the amount of the loans borrowed during

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during the 14 years, do you think they were intended to remain a joint debt, for which both countries were answerable, or were they to be proportioned to each?—As I said before, I do not think the Treaty of Union contemplated a deficiency in the contribution of either country; but certainly, if either country did not contribute its quota, and it was necessary to raise money for the purpose of paying off its quota, that ought to be a separate debt of such country.

183. Is there not a special provision for apportioning the interest, but not the principal?—Yes.

184. Is there any provision for apportioning the principal?—No; but the country is not liable for the principal in any case the country, is, strictly speaking, only liable for the interest.

185. Therefore you could not add any apportionment of the principal to the debt of either country?—In the sense of the word "debt," certainly not, as it is not a "debt" of the country, it is only a loan secured upon the revenues of Ireland.

186. Then it is not possible to take that as any data upon which you would found the consolidation of the debt?—Certainly not; I think that debts separately incurred by either country after the Union ought not to form any of the data for enabling Parliament to consolidate the debt of the two countries as provided for by the Act of Union.

187. Or for indiscriminate taxation?—Or for indiscriminate taxation.

188. Is there anything in any Act of Parliament, that you are aware of, to this hour, that abolishes the proportion of 15 to 2?—I am not aware of it, unless the first section of this Consolidation Act can be held to do so.

189. But does it, in your mind, do so?—I do not think it does.

190. Therefore, we are at this moment bound by the proportions which the Treaty of Union contains?—Yes.

191. And we have also the power, according to the Treaty of Union, to reconsider that proportion?—Parliament has the power every 20 years, unless there has been a declaration by Parliament, as I stated before.

192. Supposing that declaration by Parliament has not been made, the proportion of 15 to 2 remains in force at this moment?—If the Act of Union is to be carried out in its integrity.

193. And the power, according to the same Act of Union, if it remains in its integrity, of reconsidering those proportions at any moment?—It would be so, of course.

194. Supposing the Act of Union was repealed to that extent, does not the power remain of apportioning; we have never had indiscriminate taxation by any law of Parliament, have we?—There has been no declaration by Parliament, pursuant to the Act of Union, that there should be an indiscriminate taxation, though there has been indiscriminate taxation of late years, and no distinction between England and Ireland as to taxation.

195. Do you consider that the Treaty of Union has been abolished by any Act of Parliament?—No, but some of its provisions have been.

196. And therefore its provisions are in force to this moment?—Of course; but, in my opinion, it is competent to Parliament to deal with any provision in it.

197. Mr. *Lowe.*] I understand you to say, that the debt imposed upon Ireland for the purpose of defraying the difference between the contributions assessed upon Ireland in any particular year under the Act of Union, and the actual revenue yielded, would, in your opinion, be not an infraction of the Treaty of Union?—The construction that has been put upon the provision so often alluded to to-day justifies that, but I am bound to say it is a very unintelligible provision: that is the only construction I can put upon it.

198. I understand it to be your construction that such an Act, as far as debts merely extend to the deficiency between the contributions and the revenue raised in Ireland, would not be an infraction of the Treaty of Union?—Making it a separate debt in Ireland, I think, would not be an infraction of it.

199. Although a separate debt, are you of opinion that it ought not to be taken into calculation under this section of the Act of Union, which contemplates a consolidation of the two debts?—No, because I think that provision of the Act of Union is to be read in connexion with the first words of the seventh section, and that contemplates simply the ante-union debt, "That the charge arising from the payment of the interest, and the sinking fund for the reduction of the principal of the debt incurred in either kingdom before the Union, shall continue to be separately defrayed by Great Britain and Ireland respectively except as hereinafter provided." Now you must go to the end of the section. "That if at any future day the separate debt of each country." What is the meaning of the word "debt" there. I should say the ante-union debt which is mentioned in the first words of the section; and it expressly refers to that "except as hereinafter provided."

200. That would be your construction of the Act?—Yes.

201. You read those two sections together?—Yes.

202. The first is, "that the charges" and so forth, "shall continue to be separately defrayed by Great Britain and Ireland, except as hereinafter provided?—Yes.

203. If we read the two together, the last clause must provide somewhere that they should no longer continue to be separately defrayed?—Yes.

204. Where do you find that?—In these words, "That if at any future day the separate debt of each country respectively shall have been liquidated." That is the first contingency, and the second is "if the values of their respective debts shall be to each other in the same proportion with the respective contributions of each country."

205. Where do you find any provision as to the separate debt?—"Provided that from the period of such declaration it shall no longer be necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom, according to any specific proportion, or according to any of the rules hereinbefore prescribed; provided, nevertheless, that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, (that recognises the consolidation of the ante-union debt in the case before mentioned) "shall, until extinguished, continue to be defrayed by separate taxes in each country."

206. Does

206. Does not your argument then amount to this, that the draughtsman, in this Act intended in the first clause to do a thing, and in that passage of the clause thought he had done it, but that he never actually did do it?—My construction of the Act is this, that the parties who framed that clause, intended that the ante-union debt of both countries should be always kept distinct, unless the English debt was extinguished or paid off, or unless it was reduced in the proportion mentioned in the Act of Parliament, and you will find that that second section of the seventh Article of the Act of Union also alludes to the same subject, "That for the space of 20 years after the Union shall take place, the contribution of Great Britain and Ireland respectively towards the expenditure of the United Kingdom in each year shall be defrayed in the proportion of 15 parts for Great Britain and two parts for Ireland, and that at the expiration of the said 20 years, the future expenditure of the United Kingdom other than the interest and charges of the debt, to which either country shall be separately liable." It contemplates that the two countries shall be separately liable always, unless in the contingency I have mentioned.

207. That clearly shows that the separate debts were referred to in that clause, but from where do you draw the inference that that separate debt was not the separate debt, which might accrue hereafter?—I consider the last part of the section should be read in connexion with the first, and I translate it as applicable solely to the ante-union debt of the two countries.

208. But you cannot point out the words in which that appears?—I think it appears in the first section.

209. So that the words "separate debt" must be read as if it was a separate debt incurred before the Union; is not that so?—Yes, that is to say, taking it in connexion with the other parts of the Act.

210. Although that clause, in connexion with what you have read from the first clause, refers to something which was never done in this clause at all. The first clause refers to some provision which was to be an exception to the rule, that the debts were to be separate?—Yes, and it provides for the consolidation of them afterwards.

211. But there is no provision for consolidation that you have pointed out to me. You have shown me a recital which may lead to the inference that the draughtsman thought it should come, but that provision I have not yet found?—There is no express provision except that which I read before, "And which shall not be liquidated and consolidated proportionably as aforesaid."

212. That is rather a recital, as if some power had been given for doing it, than the thing itself, is it not?—Yes; but it comes to the same thing. The recital shows the intention.

213. Is it not a good maxim among lawyers, "*Optimus legum interpres usus*?—Yes."

214. Can you point out any man who was in public life at the time of the Union, among all those gentlemen who sat in the Imperial Parliament afterwards, who ever took the distinction which you take. I presume you are familiar with the debates of that time?—No. I have carefully avoided them.

215. Does the name of any gentleman who sat in the Imperial Parliament at that period occur to you as taking this distinction?—No.

216. Can you name any gentleman among the numerous able Irish gentlemen who sat in the House of Commons, or took part in the proceedings of the Committees of 1811 and 1815, who objected to this consolidation upon the ground that it was doing that which was contrary to the Act of Union?—I am not aware of it.

217. I suppose the reason why you maintain that the Act of Union can be altered is, that you consider that it would be *ultra vires* in any Parliament to bind their succession?—Certainly; they may declare a thing to-day, and repeal it to-morrow.

218. *Chairman.*] But they were two Parliaments, not one?—Yes; but I have already said that I consider the present Parliament represents both.

219. Sir *Stafford Northcote.*] You have drawn the attention of the Committee to the fact, that the first clause of the seventh article declares that the two ante-union debts should be kept separate?—Yes.

220. Is there any provision in those Articles, or in any other part of the Treaty of Union, which prohibits either country from subsequently contracting any separate debt?—I think so.

221. Will you have the goodness to point it out?—I think these words do so: "That all monies to be raised after the Union by loan, in peace or war, for the service of the United Kingdom, by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions." That, I should say, prohibits the raising a separate loan upon either England or Ireland for the service of the United Kingdom; they might do it for the service of Ireland or England if the contribution of either was less than it should be.

222. Then it only amounts to this, that the Act, as you consider, requires, first, that the ante-union debt should be kept separate, and secondly, that all post-union debts contracted for the service of the United Kingdom, should be considered as joint debts?—Yes, and defrayed according to the proportion mentioned in the Act.

223. But further on in the Article we find a provision made for a certain kind of debt, which might be contracted after the Union, and respecting which, it is distinctly declared that it shall not be considered a joint or common debt?—I explained before what I thought that debt was, a debt of a temporary character. What I consider that to apply to would be a debt raised for the service of Ireland, and not of the United Kingdom; for instance, a debt raised to meet her deficiency of contributions, or to raise money for the purpose of placing the ante-Union debt at a lower rate of interest, we know that money was borrowed at about six or seven per cent. in former times, whereas now it can be borrowed at three and a half.

224. But do you consider that it is possible, logically, to divide debts into joint debts and temporary debts; what is the logical complement of a joint debt, is it not a separate debt?—Joint and temporary, or joint and separate, which?

225. That is what I want to know; would it be proper, in common phraseology, to divide debts into joint debts and separate debts?—Certainly.

226. Would it be proper to divide debts into permanent debts and temporary debts?—Certainly.

227. But would it be proper to divide debts not

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into three classes, of which one class should be joint, another class separate, and a third class temporary?—I think there might be a provision in an Act of Parliament, which would say that permanent loans should be joint debt, and temporary loans a separate debt.

228. Must not all debts be either joint or separate?—Yes.

229. Then even if the debt, of which you are speaking, were temporary, it might be temporary joint, or temporary separate?—It might be temporary joint, or temporary separate; but temporary joint debts should be borne by both countries.

230. Assuming that a debt was incurred, which, under the phraseology of this part of the Articles of Union to which I have drawn your attention, was not to be deemed joint or common, it must have been deemed separate, must it not?—Certainly.

231. Whether temporary or not?—Certainly, if there was a debt of that kind incurred.

232. Therefore, when we come after that, to speak of the respective debts of the two countries, why should you refer back only to the ante-union debt, spoken of at the beginning of the Articles, and not include that possible temporary separate debt which may have been contracted?—Because, as I mentioned before, it was never the intention of the framers of the Act of Union, in my opinion, to create a separate debt except for a temporary purpose, after the passing of the Act of Union. I read the Act in this way, as if the words, "If, at any future day," came in immediately after the first clause of the Act.

233. Is it not obvious that the framers of the Act contemplated the possibility of an alteration in the relative proportions between the two debts?—The Act of Union did not contemplate it clearly for 20 years, and the question might be raised whether Parliament had the power to make any alterations before the expiration of 20 years after the Union, because you will see it says that for 20 years the two countries shall contribute in the proportions therein indicated, and then it says, "Parliament shall afterwards proceed in like manner to revise and fix the said proportions according to the same rules, or any of them, at periods not more distant than 20 years nor less than 7 years from each other, unless previous to any such period the Parliament of the United Kingdom shall have declared as herein provided." The first section states that Parliament shall not make the declaration until after a period of 20 years, and the question would be whether the words "any future day" in the subsequent portion of the section does not mean after the 20 years mentioned in the first part.

234. As a matter of fact we know that at the time of the Union the two debts were not in the proportion which was fixed for their respective contributions, and yet there was a distinct anticipation of a time which might come at which they would stand in the same relation to one another as to contribution?—Yes; by liquidation.

235. Where do you find that about liquidation?—"That if at any future day the separate debt of each country respectively shall have been liquidated or, if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund) shall be to each other in the same proportion with the respective contributions of each country respectively." Coupling those words with the subsequent words in the section, when it speaks of the portions of the debts which "shall not be liquidated or consolidated proportionably as above," I would say that the contemplation of the persons framing that Section was that the proportions which they specially contemplated might arise could only arise by the liquidation of the larger debt.

236. Do you consider these words "shall be liquidated" govern the words following, "that the value of the debts should be in proportion?"—Yes, I do. The proportion should be created by liquidation not by increase.

237. Do you not consider that if that was the intention of the draughtsman, he would have expressed it more clearly?—I have myself no doubt upon the construction of the Act. I admit that it might have been more clearly expressed, but I have no doubt that the intentions of the framers was, that the debts should be reduced by liquidation.

238. Supposing these words had not been in the clause, "that if at any future day the separate debts shall have been liquidated," and supposing the clause had merely run, "if at any future day the value of the respective debts shall be in the proportion, &c.," should you have considered that there would then have been any doubt that that alteration of proportion might come, by adding to the one debt and by diminishing the other?—I certainly think the words would then bear that construction, but "liquidated," is a very important word, and it stamps the character of the whole provision and explains it.

239. Supposing it had been the intention of Parliament to provide that if the debts should come into the relation of 15 to 2 to each other, that should be done, it might have been objected, might it not, that a state of things might arise, in which both debts might be liquidated, and then they would not have been in their proportion of 15 to 2, when it would be absolutely necessary to make provision for that case arising?—Yes; but I always read this Act with the impression on my mind which I formed from reading the preliminary clause of the Act of Union, that it was never contemplated by the framers that there should be a separate debt contracted after the Union, I mean a real permanent separate debt.

240. If it was not in their contemplation, why did they provide for it?—As I have mentioned, there might be some occasion on which it might not be expedient to raise by taxation at the moment the proportion which Ireland would have to contribute each year towards the general contribution of the country, and that might be the object of that provision.

241. This temporary debt, which you have spoken of, would not be a debt of England, would it?—Certainly not.

242. It would not be a common and joint debt?—No.

243. What would be the debt of Ireland?—A debt which Ireland would have to pay the interest of, if it was a separate debt, after the Union.

244. Sir *Edward Grogan.*] If used for Irish uses?—Of course.

245. Sir

245. Sir *Stafford Northcote.*] When you say you are speaking of the respective debts of England and Ireland, do not you include all debts?—Yes; but you must look at the whole Article of Union, and see what the intentions of the parties were who framed it.

246. Would it not have been reasonable, if they had intended to confine it to the ante-union debt, that they should have said so?—I think they have said so impliedly, though they have not said it expressly.

247. Mr. *Lowe.*] Do you consider that it is a violation of the terms of the Treaty of Union to charge Ireland with a debt entered into in the manner you have been speaking of?—No, not to charge her.

248. I mean to take it into account?—Yes.

249. You consider it right to charge her, but not to take it into account?—Yes.

250. Do you think that was a violation of the Treaty; do you think there is any substantial distinction pointed out?—I believe it would make a considerable difference in the taxation, if the account was taken in the manner I have proposed; I am not prepared with figures at present.

251. Ireland was bound to do a certain thing?—Yes.

252. And she was unable to do it, under the supposition we are arguing?—Yes.

253. That was charged against her as a separate debt?—Yes.

254. And you say, that was taken into account wrongly?—No; but when the attempt was made to charge Ireland with the ante-union debt, that ought not to have been taken into account.

255. I am not speaking of the ante-union debt, but of the post-union debt, which you admit may be lawfully charged to Ireland, but not for the purpose of making up the debt due?—Certainly.

256. Supposing, from a misconstruction of the Act of Union that had been done, do you think there was any substantial injustice involved?—That is a matter of figures, which I am not prepared to go into.

257. Is it not obvious that Ireland was fairly liable, and that to charge that against her as a debt was no injustice?—But, in consequence of that, she was made liable to the whole English debt before the Union, which was a very large sum.

258. But I am speaking merely of the post-union debt?—There would be no injustice to Ireland in charging her with the interest of the post-union debt.

259. Going further than that, had she any injury to complain of, if that was accounted to her for debts for all purposes?—Yes; for in consequence of that she has been made liable to the charge upon the English ante-union debt, from which she was, by the Act of Union, to be exempt.

260. Sir *Edward Grogan.*] Mr. Lowe called your attention to the earlier passages of the Seventh Article of the Union, which he called "recitals," and he asked you for some specific enactment to clear up the law in reference to those recitals; has your attention been called to the last paragraph of the Seventh Section of the Act of Union?—Yes.

261. Beginning "And whereas the said articles," will you be good enough to read that?—"And whereas the said Articles, having, by address of the respective Houses of Parliament in Great Britain and Ireland, been humbly laid before His Majesty, His Majesty has been graciously pleased to approve the same, and to recommend it to his two Houses of Parliament in Great Britain and Ireland, to consider of such measures as may be necessary for giving effect to the said Articles; in order, therefore, to give full effect and validity to the same, be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that the said foregoing recited articles, each and every one of them, according to the true import and tenor thereof, be ratified, confirmed, and approved, and be and they are hereby declared to be the Articles of the Union of Great Britain and Ireland, and the same shall be in force and have effect for ever from the 1st day of January which shall be in the year of our Lord 1801, provided that before that period an Act shall have been passed by the Parliament of Ireland for carrying into effect in like manner the said foregoing recited articles.

262. Is not that as positive an enactment as could well be worded for enacting a law upon those prefatory points to which Mr. Lowe called your attention?—Yes, the whole of the 7th section is enactments, not mere recitals.

263. Mr. *Longfield.*] It is in truth part of the Act of Parliament?—Yes.

264. Sir *Edward Grogan.*] Mr. Lowe also asked you if you had ever heard or known of any gentlemen who were alive at the period of the Union, who had taken the same view of the debts that you have explained to the Committee; are you of opinion that the fact of their not having urged those points, supposing that to be the case, can be explained by any reference to the circumstances of the country at the time?—That is matter of opinion which I cannot answer.

265. I will hand you this Report of the Committee of 1815; look at the debt that is stated by that report as due by Ireland at the period of the Union in 1801; what is the amount stated there?—Twenty-three millions.

266. Does there appear to have been a gradual but substantial increase of the financial debt of Ireland from then up to 1815 and 1816?—Yes; the debt of Ireland, according to this return, rises from 23 millions to close upon 105 millions and a half.

267. Does it appear to you, looking at that rise, that we have unfortunately a sufficient reason to explain why the gentlemen who served upon that Committee did not think it advisable to press the point that we are now pressing?—I could not answer that question; it may afford a reason for their doing it, but I cannot answer why they did not do it.

268. Would it be an answer why they did not? It might be an answer.

269. It has been stated here, and the fact is so, that neither Great Britain or Ireland have separately contributed out of their taxation their respective proportions to the general expenditure of the kingdom, do you know that?—I was not aware of the fact.

270. Assuming that fact, could the deficiency of such proportions be made up by raising loans?—Yes.

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271. Does that observation apply both to Great Britain and Ireland?—Yes.

272. Should the interest upon those loans be borne by the respective countries, jointly or separately, in your opinion?—The interest on the deficiency loans should be borne separately.

273. Should the interest upon the sums so raised be a joint charge upon the United Kingdom, or be separately charged in the two proportions according to the sums they were deficient?—In my opinion they ought to be charged to each kingdom separately, to make good the deficiency.

274. Supposing the deficiency of Ireland in the year 1815 amounted to several millions, and the amount had to be raised by a separate loan, to make up her share of contribution to the general expenditure, is it your opinion that the future interest payable for the loan so raised should be a separate charge upon Ireland?—Certainly; that is my opinion.

275. And the converse, that if England were deficient in her contribution, and that deficiency had to be raised by a loan of several millions, sufficient to make up her proportion of the amount to be contributed to the general expenditure, the interest on the same should also be charged to the separate account of England?—Certainly; but these loans should not be taken into account in the provisions for consolidating the ante-union debts of the two countries.

276. Mr. *Hennessy.*] You say the Act of union has been violated?—Yes.

277. And I think you said it was broken by the present Chancellor of the Exchequer, and by his predecessors?—No, not the Act of Union; I said that the 56th George the Third, the Consolidation Act, which required two additional Lords of the Treasury for Ireland, had been broken.

278. What is the remedy for that breach of the law?—An indictment for misdemeanour in ordinary cases is the remedy for the breach of an Act of Parliament.

279. Is there no special penalty?—No. The Act is imperative that two additional Lords of the Treasury should be appointed. They were appointed, but one was discontinued in 1843, and the other in 1848; and there was no Act of Parliament to authorise their services being dispensed with.

280. But you say there is no special penalty under the Act?—No.

281. But that it is a misdemeanour?—It would be in an ordinary case. I merely called the attention of the Committee to that to show how, relating to Ireland, Acts had been violated without ever considering them.

282. Mr. Lowe asked you some questions with reference to statements made by those who had the carriage of the Act of Union through both Houses of Parliament; are you not aware that Lord Castlereagh in the Irish House of Parliament, stated that England would be prepared to pay ten millions a year over and above her proportionate share of taxation, for the purpose of reducing her debt to the proportions contemplated by the Act?—I am not aware of that.

Veneris, 29° *Aprilis*, 1864.

MEMBERS PRESENT:

Lord John Browne.
Sir George Colthurst.
Colonel Dunne.
Sir Edward Grogan.
Mr. Hankey.
Mr. Hennessy.
Sir Frederick Heygate.
Mr. Howes.
Mr. Longfield.
Mr. Lowe.
The O'Conor Don.
Sir Stafford Northcote.
Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

WILLIAM GEORGE ANDERSON, Esq., Principal Clerk in the Finance Branch of the Treasury, and HENRY WILLIAMS CHISHOLM, Esq., Chief Clerk of the Exchequer, were called in; and Examined.

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283. *Chairman.*] (To Mr. *Anderson.*) ARE you acquainted with the way in which the accounts of the United Kingdom were kept after the Union, and before the consolidation of the Exchequers?—I have examined those accounts. The principle was entirely changed in 1822; there were various accounts of revenue presented prior to that time, sometimes accounts of gross receipts, sometimes accounts of gross revenue; then accounts of net revenue, deducting management, other accounts of net revenue, deducting not only management but various other charges which were imposed upon the revenue under Act of Parliament, then accounts of the net payments to the Exchequer; but we had no general returns of Finance for those periods, according to the balance-sheet form in which they now appear.

284. We will confine ourselves for the present to the period before the consolidation of the Exchequer in 1816. Are you aware that the consolidation of the Exchequer took place at that time?—Yes, on 5th January 1817, per Act 56 Geo. 3, c. 98.

285. (To Mr. *Chisholm.*) Previous to that time, from the year 1802, when the Union took effect, up to 1816, were there separate accounts kept for each kingdom?—The accounts were kept separate, and they appear separately in the Finance accounts.

286. Are you aware upon what principle they were kept, what were the items entered in each account for each kingdom; for instance, was there a joint expenditure or a separate expenditure; was there a separation of the payment of debts, or a payment of joint debts; and, if a separation, how were they apportioned?—In the Finance accounts the expenditure appears separate for each kingdom, and the revenue also appears separate for each kingdom.

287. And as to the expenditure, how is that?—The accounts of the expenditure are also kept separate, the account of the debts are also kept separate; that is to say, the amount of the debt inscribed and paid in England, and the amount of the debt inscribed and paid in Ireland. The amount of the debt of Ireland paid in Great Britain appears in the accounts of Great Britain, being separately stated under the head of the Public Funded Debt of Great Britain, and in British currency; it is also separately stated in the Finance accounts of Ireland, under the head of the Public Funded Debt of Ireland, in Irish currency.

288. Was there any separation of debts that were previous to the Union, or were they accounted for in the gross debt of each country?—They appear in the gross debt of each country; in the detailed account of the debt of Ireland, the amounts previous to the Union may be clearly ascertained, but in the detailed accounts of the debt of Great Britain, the amounts are shown in a more consolidated form.

289. But were they kept as a separate account, and the interest of each debt prior to the Union charged to each country separately or jointly?—The interest of the debt prior to the Union does not appear to be charged separately in the accounts of either country.

290. Have you ever examined the Budget speeches of the Chancellors of the Exchequer at that time?—I have not had time; I have wished to do so, but I have had such a very short time to prepare, that I have not had time to do so.

291. You are not aware of the different items of revenue and expenditure given in those Budgets?—I am not.

292. Are you aware of the proportions in which, by the Act of Union, England and Ireland were to pay the debt?—I am only aware generally, that by the treaty of Union, Ireland was to contribute two-seventeenths of joint expenditure.

293. Are there any calculations to make out those two-seventeenths in your possession in each year?—No.

294. Has it ever been done in those accounts, do you know?—I do not know in what mode, or at what period, the amount of the two-seventeenths was calculated. So far as I have examined the financial books and accounts of that period, I do not find that they show the amounts of the two-seventeenths of the joint expenditure in the several years to be contributed by Ireland. The Exchequer books refer to the expenditure of Great Britain only, according to the amounts actually issued from the Exchequer in each year, as authorised by Parliament. I apprehend that the actual amount to be contributed by Ireland, as her proportion of two-seventeenths of the joint

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expenditure, must necessarily have been determined and agreed upon by the respective Treasuries of Great Britain and Ireland, upon an examination of the accounts of expenditure in each country, after this expenditure had taken place; but I do not think there can be any record at the Exchequer of the mode in which this was effected. The results would doubtless appear in the accounts of final expenditure of each country as rendered to Parliament. As for the proportion of the loans, after the Union, assigned respectively to Great Britain and Ireland, I apprehend that the relative amounts were so assigned upon the estimates of the sum required, as stated in the Budget for each Kingdom, these estimates being accepted by Parliament.

295. Were the loans apportioned in the proportion, as you say, of fifteen-seventeenths to two-seventeenths?—No, certainly not; the proportion of the loans assigned to Ireland have been frequently returned to Parliament. I have a paper now before me which shows the amount in each year.

296. Sir *Edward Grogan.*] Is it a Parliamentary paper? (Mr. *Anderson.*) It is one that has been prepared for this Committee.—(Mr. *Chisholm.*) It has been made up, so far as relates to these loans, from an account prepared in 1822, giving the full details of the loans raised after 1793, the proportion of each loan, and the proportion of the debt created by each loan assigned to Great Britain and Ireland respectively.

297. Had the account of 1822 been laid before Parliament?—It was laid before Parliament.

298. Can you tell me the number?—No. 145.

299. Of 1822?—Of 1822.

300. *Chairman.*] Have you observed that they are in the proportions prescribed by the treaty of Union of fifteen-seventeenths and two-seventeenths?—I am not aware that by the Union the proportion of the loans to be raised were to be assigned in those proportions between Great Britain and Ireland.

301. But did they happen to be?—They certainly did not.

302. Upon what proportion do they appear to you to be, or upon any proportion whatever?—There was a larger proportion assigned to Ireland in the latter part of the period than in the earlier, but I believe that those portions were assigned upon the calculation of the Chancellor of the Exchequer, and explained to the House and accepted by Parliament.

303. But were those explanations of the certain proportions or anything else that you are aware of?—I am not aware that there was any definite proportion of these loans assigned to Great Britain and to Ireland respectively. (Mr. *Anderson.*) I believe the explanation of that is that the Act of Union required that Ireland should make a contribution towards the annual expenditure in the proportion of 2 to 15, but when a loan came to be raised, there was a deficiency in that portion of the Irish revenue which was necessary to pay her contribution, and therefore her proportion of the loan would be to that extent increased.

304. If I understand you, you mean to say that when there was a deficiency in the revenue collected in Ireland, or in one country, they were obliged to supply that deficiency by loan?—The deficiency in revenue must have been supplied by loan, otherwise the deficiency would have remained unliquidated.

305. Were not large sums borrowed in addition to the deficiency?—I cannot say what the proportions of the loans were without examining the whole of the figures for the period.

306. Are you aware what the deficiency of revenue was, for instance in 1802, in each country?—I have no account before me which will enable me to answer the question.

307. You cannot say that the deficiency in England was 23,461 *l.*, while the deficiency in Ireland was 2,843,393 *l.*?—I cannot answer the question unless I have the opportunity of referring to the account.

308. Can you say what the joint expenditure of the year 1802 was?—Not from memory.

309. And you have no documents?—None.

310. Can you say what the separate expenditure of England in that year was, that is in which Ireland had no participation whatever?—I have no accounts with me that will give that.

311. (To Mr. *Chisholm.*) Then can you give the total expenditure of England alone of the year 1802, without separating it; that was the first year of the Union, the year ending 5th January 1802?—It appears from the Fourth Report of Public Income and Expenditure in 1828, that the total expenditure of the United Kingdom for the year ending 5th January 1802, was 60,636,112 *l.*

312. I asked merely for England; I wanted to get the separate accounts for each country if I possibly could?—I cannot at present state the amount. I think I may state that previous to 1822 the accounts of income and expenditure were never drawn up in so clear and satisfactory a form as they have been since 1822; in fact that no general balance-sheet was actually prepared before 1822.

313. Sir *Edward Grogan.*] Of either kingdom?—I believe of either kingdom. That is to say, the accounts as then prepared showed no general balance-sheet. In the Report of the Committee on the Public Accounts of the United Kingdom annually laid before Parliament, dated 31st July 1822, after referring to the Act 42 Geo. 3, c. 70, under which the annual Finance accounts were prepared, as having prescribed no specific form of accounts, it is stated that "the principal and most prominent defect in the present form of the accounts is, that they neither do nor can exhibit any balance between the income and expenditure of the year. The income side of the account shows the amount collected from the subject, and the amount paid into the Exchequer within the year; and it is obvious that to give a balance, the expenditure side ought to contain a statement of the payments out of the Exchequer during the same period. The expenditure side, however, has not been framed upon this principle, and with respect to some of the chief heads of service, such as the Army and Ordnance, instead of containing a statement of the issues from the Exchequer, it gives the amount of payments by the distributing public officers, such as of the Paymaster of the Army and the Treasurer of the Ordnance, to whom the monies required for their respective services, are issued from the Exchequer. The account of income, and the account of expenditure therefore are accounts of different kinds, the one being an exchequer accounts the other not, and no true balance can be struck by comparing them together. The impossibility of striking a balance between income and expenditure by any examination

nation of the present form of accounts is of itself a material defect, but this defect is also attended with this further inconvenience, that it allows the possibility of the existence of errors which would necessarily be detected if the construction of the accounts were such as to require a balance being struck; your Committee have not failed to remedy this defect, and in the forms which they recommend the expenditure side will show the issues made from the Exchequer, and not the payments made by the distributing officers; and will therefore tally with the statement on the income side of sums paid into the Exchequer during the year." In the Appendix to the Report (page 88), an explanation is given of the differences between the amounts of expenditure in the previous year, as shown in the Finance accounts, and the amounts actually issued from the Exchequer, as shown in the account recommended by the Committee; from this explanation it appears that instead of the sum issued from the Exchequer being stated as the expenditure, in some cases the charge for the year was stated, or the amount which was authorised to be issued during the year; and in other cases the amount paid by the distributing officer was stated as the expenditure. The Committee proposed a new form of account, which has been carried out ever since, by which a true balance-sheet is shown.

314. What is the date of that Report?—1822.

315. And the number of it?—618.

316. *Chairman.*] Then the result would be that up to 1816, the period I am anxious to have, there is no means in the possession of the Exchequer of affording me the information which I desire?—So far as regards the total expenditure of Great Britain in each year, as finally determined after fifteen-seventeenths of the joint expenditure had been assigned to it, the books of the Exchequer cannot show the amount of this expenditure; they show only the amount of the expenditure according to the actual Exchequer issued. Accounts have from time to time been presented to Parliament, showing the income and expenditure, both of Great Britain and of Ireland in each year, but those accounts have not been made up from regular balance-sheets, such as are now prepared, and which show clearly and accurately the amounts of income and expenditure under the several heads.

317. Balance-sheets have been formed from them, have they not?—I believe that balance-sheets for Great Britain have never been formed from them, except upon one occasion when they were formed at the Treasury to be laid before Sir Henry Parnell's Committee in 1828, but those were for the United Kingdom.

318. Can you give me the number of that paper?—519; it is the Fourth Report on Public Income and Expenditure.

319. Are you aware that up to 1816, there was a certain portion of the expenditure which was called a separate expenditure in each country, and that there was also another part of expenditure that was divided in the proportion prescribed at the Union; the part to be apportioned with expenditure for the Army, the Navy, the Ordnance, Miscellaneous, votes of credit, and what was called an Irish permanent grant, that that was the portion of expenditure which was to be apportioned between the two countries; are you aware of any practice of that kind?—It was, I believe, the practice for the Chancellor of the Exchequer to make that statement in his Budget, but there was no record of this apportionment in the books of the Exchequer.

320. Then the statements made by the Chancellor of the Exchequer upon that, were deceptive to the House, were they?—They were estimates of the expenditure to be finally apportioned between the two countries; but they do not appear in the books of the Exchequer; the books of the Exchequer contain only the actual issues as authorised by Parliament.

321. Although they were, and might be stated by the Chancellor of the Exchequer, they were never acted upon in the account books kept in the Exchequer?—They were not.

322. Were they in the Estimates?—I believe that so far as regards the supplies of the year, the amount stated by the Chancellor of the Exchequer would correspond with the Estimates. But we have no account of Estimates in our books at the Exchequer; we have only the accounts of the actual income and expenditure.

323. Then how was the apportionment of income to be made, in each country?—I apprehend that the apportionment was made by the Chancellor of the Exchequer, and explained in Parliament exactly in the same way in which the Budget is, at the present time, for the United Kingdom. The statement was prepared by the Chancellor of the Exchequer or his officers, and communicated to the House of Commons as an Estimate only. But it would not appear in the Exchequer books.

324. Do not the Estimates that are given to Members of Parliament now, represent the figures generally of the succeeding year, and which the Chancellor states in his speech in Parliament?—They do, so far as regards the estimated expenditure, and at the present time when the Estimates are printed and presented to Parliament, they are also delivered to the Exchequer. We keep them amongst our papers there, to give any information that may be required, but we do not enter these Estimates in the Exchequer books at all.

325. Is no record kept of them?—We keep the Estimates themselves.

326. Is not that in fact the financial statement of the Chancellor of the Exchequer?—The financial statement generally refers to those Estimates, but at the present time the Budget is almost always delivered before the whole of the Estimates are printed.

327. But is not the Chancellor's statement founded upon those Estimates, which he must have seen before he made his speech?—I believe it is so far as regards the supply grants of the year.

328. Was it the same in those days?—I cannot say what took place in those days.

329. Can you say whether there were any papers of that kind on which it is probable the speeches of the Chancellor of the Exchequer were founded?—I cannot say what papers of that kind there may be at the Treasury, but there are none such at the Exchequer. Indeed there are now no books in the Exchequer previous to 1834; all have been removed to the Record Office.

330. Therefore you have no information in the Exchequer at this moment from which you can judge how the taxation was apportioned to the two countries?—Not at all.

331. Then it would be impossible for you to follow me, or to correct any statement I might make of the apportionment of taxation in each year?—Entirely so; I have no official means whatever of doing that.

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332. Have you no means of distinguishing the amount raised upon deficits of revenue, and loans for public purposes apart from deficits?—Not from the books of the Exchequer. I could only do it from the Papers presented to Parliament.

333. (To Mr. *Anderson.*) Can you give the Committee an account of the amount of deficit, in the 16 years of the English revenue, and the amount of deficit in the Irish revenue for 16 years?—I think the Committee has called for a Return of that kind. It is a very laborious one to prepare, because it involves an examination of all the details of the books in both departments, the Exchequer and the Treasury, during the whole period to which it relates. To answer that question verbally would be totally impossible; and we should probably only be misleading the Committee if we were to attempt, upon so wide a question, to give an answer, without the facts being before us.

334. Sir *Edward Grogan.*] Then, you are not able to answer that question?—I cannot. If the Committee call for a return of that kind, we will do our best to prepare it; but the examination of these old accounts is a very laborious affair; they were kept in a form totally different from the present, and we have really to study and make ourselves masters of the system of accounts in operation at that time, before we can proceed to make use of the documents that are in existence. (Mr. *Chisholm.*) I apprehend that the proportions of the loans that were assigned to Ireland were fixed on the estimates of the Irish Chancellors of the Exchequer; we have no information as to those Estimates further than we can obtain from the public documents; all the information that we can give to the Committee applies to the amount of actual income and expenditure; we might be able to give the accounts of actual income and expenditure, and of the actual balance at the end of the year; but I apprehend that it is not upon those amounts that the relative proportions of the loans were assigned to Ireland, but upon the estimated income and expenditure, estimated by the Irish Chancellor of the Exchequer in his Budget.

335. But does the Irish Chancellor of the Exchequer in his Budget take into consideration that interest upon two-fifteenths of the loan was to be paid by Ireland?—I am not aware that he did.

336. Were not all the loans raised in England raised on the credit of the English Exchequer, and afterwards apportioned to Ireland?—I can hardly answer that question without referring to the several Acts. My impression is that the whole of the annual charges of such loans were imposed first upon the Consolidated Fund of Great Britain, and that for that portion which was assigned to Ireland there was a separate charge upon the Irish revenue, and that amount was to be remitted and carried to the credit of the Consolidated Fund of Great Britain.

337. Then, in fact, the whole was a joint charge to the two countries?—It can hardly be called a joint charge, and the charge was made separately on each country.

338. You say the loans on the Consolidated Fund of Great Britain, therefore Great Britain was liable for the whole, should Ireland have failed in her payments; was that so?—I believe that was the case.

339. (To Mr. *Anderson.*) Would Ireland be equally bound for the whole loan, or only for her own proportion?—I think that involves the legal construction of the Act of Parliament.

340. (To Mr. *Chisholm.*) Was any part of the contribution charged upon the Irish revenue?—I think it would be more convenient to read the clause of the Act of Parliament.

341. I am not asking you about the Act of Parliament. What I am asking you is, was it in fact charged upon the Irish revenue; was the English proportion in any shape placed upon the Irish revenue?—I believe the fact to be that the charge for the Irish portion of the loan was made upon the Irish revenue, but that the charge for the British portion was not in any shape so placed. (Mr. *Anderson.*) Separate accounts must have been kept of each portion of the debt, because I find them distinguished in many of the returns laid before Parliament.

342. Can you give the Committee an account of the debt that was borrowed each year in England?—Yes, we have returns which will enable us to do that.

343. Can you put in those returns?—We can prepare any return of the kind which the Committee may require.

344. Are you aware of the nature of the Irish loans?—The Irish loans were portions of the English loans.

345. Are you aware that there was a certain discrepancy from 1802 to 1816 in the amount debited in Ireland and credited in England, and, if so, will you explain the deficiency, apart from English and Irish money?—What is the nature of the discrepancy to which you allude?

346. In the first instance will you state what the apportionment of the debt was to Ireland in 1802?—In 1802 there was a loan of 25,000,000 *l.* for both countries.

347. How much was apportioned to Ireland?—Two millions. (Mr. *Chisholm.*) In 1801 there was a joint loan of 28,000,000 *l.*

348. How much was the proportion to Ireland in that case?—Of that amount 2,500,000 *l.* British currency was for the service of Ireland.

349. Then in Ireland that is credited at 2,000,000 *l.*, is it not?—In Ireland, it would be stated in a different amount, in Irish currency.

350. Is that deficiency merely the deficiency of currency?—In Irish currency it would be one-twelfth more.

351. Take the year 1802, was that about the same?—In 1802 there was a loan of 25,000,000 *l.*, and of that 2,000,000 *l.* was apportioned for Ireland.

352. Was that in the proportion of fifteen-seventeenths to two-seventeenths?—Certainly not.

353. Then you do not know how much was debited to make up the deficit, and whether the remaining proportion was divided in the proportion of fifteen-seventeenths to two-seventeenths?—No.

354. Have you no means of showing that?—No. (Mr. *Anderson.*) I have no doubt it includes the deficiency of revenue on the past year, as well as the sum required for the ensuing year.

355. (To Mr. *Chisholm.*) But after deducting that deficiency, I want to see how the joint loan was apportioned?—I apprehend that will be seen in the Budgets of those years.

356. What was the sum borrowed in 1814?—£. 24,000,000.

357. Sir *Stafford Northcote.*] Do you mean in the

the year ending 1815?—Yes, there was a joint loan of 24,000,000*l.*, and of that amount 5,500,000*l.* were for the service of Ireland.

358. *Chairman.*] How much of that was credited in Ireland?—I have not before me the means of stating whether that amount which was authorised to be raised for Ireland, was actually credited in Ireland.

359. Take the year ending in 1812, will you state the apportionment in that year?—In that year there was a loan of 12 millions; and, for the first time in all these loan Acts, one of the clauses was left out which imposed any portion of the charge for such loan upon Ireland; the other clause was left which directs the Treasury to remit four millions and a-half out of that loan to Ireland, and to apply it for the public service of Ireland.

360. Sir *Edward Grogan.*] The clause charging Ireland was omitted, but the clause giving her credit for the four millions and a half was retained?—Exactly so.

361. *Chairman.*] Are you aware whether this money, which was raised in England, was ever remitted to Ireland?—I have not gone into that question yet, as to what portion of each loan raised in England for Ireland was actually remitted to Ireland.

362. Do you know whether it was borrowed in England, and spent in England, and whether the only part that Ireland got was an order for the proportion of interest?—My impression is that either the whole amount was remitted to Ireland, or else credit was given in this country to Ireland; that Ireland had the advantage of the whole amount in her expenditure.

363. When you use the word "advantage" what do you mean; was it not expended on the war, and none of it spent in Ireland?—I apprehend it would come to much the same thing, Ireland being responsible for two-seventeenths of the expenditure, whether Ireland was credited with this amount, or whether the amount was actually remitted to Ireland.

364. Were not the sums apportioned to Ireland larger than two-seventeenths?—Clearly, as far as the amount of the loan was concerned.

365. Without going into details, can you state what was the annual amount borrowed in Ireland for the period of 16 years?—The whole amount raised for Ireland in England was 60,698,010*l.* British currency.

366. Sir *Edward Grogan.*] Do you mean raised on account of Ireland in Great Britain during those 16 years?—Exactly so.

367. *Chairman.*] Do you know anything of what was raised in Ireland during that period?—I believe the figures contained in an account now before me to be correct; this account is part of a return which has been prepared in obedience to an Order of the House of Commons, but the figures have not yet been checked. I may observe that the amount raised in Ireland may be divided into two portions; the amount raised for the public service, and the amount raised for local purposes. In the accounts presented to Parliament, those two amounts have been combined into one sum; the separate amounts are, for public purposes, 15,807,692*l.*; for local purposes, 132,262*l.*

368. Sir *Edward Grogan.*] Has that to be added to the sixty millions, or deducted from it?—To be added to it.

369. Mr. *Banks Stanhope.*] Were there any Irish Treasury Bills out?—Those are the amounts raised by funded debt only; the amounts of unfunded debt are separate.

370. *Chairman.*] Are you aware that there was a Sinking Fund in Ireland?—Certainly there was.

371. What did that consist of?—The Sinking Fund in Ireland was, I believe, established by an Act of the Irish Parliament, 37 Geo. 3, c. 27, in 1797.

372. It was similar to the British, was it not?—I believe it was upon similar principles to the British Sinking Fund.

373. Sir *Edward Grogan.*] Were the two sums you have just mentioned in British currency?—Yes.

374. And during the same period?—Yes.

375. *Chairman.*] Do you know what the amount of the Sinking Fund was payable in Great Britain on 6th February 1817, immediately after the consolidation of the Exchequer?—The total amount of debt redeemed in England by the Sinking Fund was 18,612,367*l.*

376. In British currency?—Yes.

377. Sir *Edward Grogan.*] Was that part of the Irish debt raised in England?—It was.

378. *Chairman.*] What was the capital on 1st of February 1817 of Irish debt raised in England?—The capital of Irish debt raised in England on the 5th January 1817, including that portion of the loan of 1811 that was not charged to Ireland, was 94,017,750*l.*

379. Sir *Stafford Northcote.*] Was that redeemed or unredeemed?—That was the total amount created.

380. Sir *Edward Grogan.*] And redeemed?—Of that portion there was redeemed 18,612,367*l.*

381. *Chairman.*] Leaving then a debt at the time of the consolidation of how much; 75,568,383*l.*, is it not?—The amount of unredeemed debt would be 75,405,383*l.*

382. That was the actual debt of Ireland at that period due in great Britain?—Exactly.

383. Was not the pre-Union debt contained in that?—No; I ought to have stated that there was also an amount of Irish debt funded in England previous to the Union.

384. Can you inform the Committee what that amount was?—The total amount of Irish debt funded in England previous to the Union was 15,315,000*l.*

385. Is that to be added to the 75 millions, or was any of it redeemed?—Of that there was redeemed 475,479*l.*, leaving a balance of unredeemed debt of 14,839,521*l.*

386. That was borrowed in England previous to the Union, and remained outstanding at that time?—Yes.

387. And that is to be added to the 75 millions, is it?—That is to be added to the 75 millions.

388. Sir *Edward Grogan.*] Then what do you say was the balance of Irish debt, adding both sums together?—£. 90,244,904.

389. *Chairman.*] Are the Exchequer bills and Annuities included in that debt?—That is the amount of the funded debt. The Irish Exchequer Bills, or Treasury Bills, as they were usually called, are not included. Neither are the Annuities included in that amount; they are not represented by a capital sum; they appear in the account of the annual charge.

390. Sir *Edward Grogan.*] Were they ever capitalised?—I am not aware that they were.

391. *Chairman.*] Can you give the amount of

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Annuities at that time?—I can give you the amount of the Long Annuities created upon those loans; there were some of them in existence up to 1860.

392. Were they not terminable only the other day?—They were all Long Annuities, terminating in 1860.

393. Sir *Edward Grogan.*] Were these Long Annuities charges in England or Ireland?—I am speaking now entirely of the Terminable Annuities, payable in Great Britain but charged to Ireland.

394. Does it come under the Irish account?—Yes.

395. *Chairman.*] Then what is the amount of Long Annuities?—The amount of Long Annuities incurred upon these Irish loans from the Union up to that period was 135,729 *l.* 3 *s.* 4 *d.*

396. And they were, I believe, mostly extinguished in 1860?—Yes.

397. How was the capital of the debt invested at that time?—I have got the particulars of each loan here, but it is not drawn out in a tabular form to show the different amounts of stock.

398. Can you give the Committee any account of the Sinking Funded Debt in Ireland in the same way?—I have here all the details.

399. What was the amount of the Sinking Fund at that period in Ireland?—Do you mean the amount of redeemed debt?

400. What was the entire debt in fact in Ireland at that time?—The entire funded debt in Ireland at the period of the Union was 12,477,975 *l.*, of which there was redeemed by the Sinking Fund, 476,277 *l.*

401. At the period of the Union?—At the period of the Union, leaving unredeemed funded debt 12,001,698 *l.*

402. Mr. *Banks Stanhope.*] Was that payable in Ireland only?—Payable in Ireland only.

403. In British currency?—Yes, all the figures will be stated in British currency.

404. *Chairman.*] What was the total debt due in Ireland in 1817?—Perhaps I had better give the Committee the details, and so arrive at that. The total Irish funded debt created in Ireland during the period from the Union up to 1817 was 19,092,044 *l.*

405. That does not include the 12 millions which you have just mentioned, does it?—No.

406. The *O'Conor Don.*] Was that the amount redeemed?—No, the amount of funded debt created.

407. *Chairman.*] Is there anything to be added to that?—That is the entire funded debt created.

408. Sir *Edward Grogan.*] Was any part of that redeemed before the period of the Union in 1817?—Yes, of that there was redeemed 7,658,488 *l.*

409. *Chairman.*] That is to be deducted from the 19 millions; what does that leave?—£.11,433,556.

410. Sir *Edward Grogan.*] Did I take you correctly to say that the Irish debt in Ireland up to the period of the Union was 12 millions?—That was the total funded debt only.

411. Of which 476,277 *l.* was redeemed?—Yes.

412. Leaving a balance of 12,001,698 *l.*?—Yes.

413. Then there was raised subsequent to the Union, and up to the 5th January 1817, 19,092,044 *l.*?—Not raised; it was stock created.

414. Does that leave a total sum at that period of 31,893,702 *l.*?—Of that amount of 19,092,044 *l.* there was redeemed 7,658,488 *l.*

415. Then the total balance of Irish debt, raised in Ireland or created in Ireland, as you phrase it, was how much?—The balance of Irish funded debt created in Ireland and unredeemed, from the Union up to 1817, was 11,433,556 *l.*; the total, including the pre-Union debt, was 23,435,254 *l.*

416. What is the total of the funded debt?—The total capital of unredeemed funded debt in Ireland in 1817 was, as I have stated, 23,435,254 *l.* In addition to the amount of the funded debt created by the loans in Ireland, there were also certain amounts of Irish Treasury Bills payable, and the interest chargeable four years after the date of issue.

417. *Chairman.*] What was the amount of that?—The total amount of those Irish Treasury bills in British currency was 731,826 *l.*

418. Mr. *Banks Stanhope.*] In what year was that?—That was in the whole period from 1801 to 1817.

419. Sir *Edward Grogan.*] That was capital?—Capital.

420. Was any part of that paid off?—I apprehend they were paid off from time to time, as they became due.

421. *Chairman.*] Were they paid off at the end of the four years?—They were not payable till the expiration of four years after they were issued, and I apprehend that they were paid off soon after the expiration of that period.

422. Sir *Edward Grogan.*] In the year 1817, was any part of that 731,826 *l.* due?—The first amount was in the year 1810, 105,288 *l.*; that would be payable in 1814. The second amount was in 1811, 271,153 *l.*, payable in 1815. The third was in 1812, 138,461 *l.*; that would be payable in 1816. The fourth amount was in 1813, 216,923 *l.*

423. *Chairman.*] Remaining due?—Remaining due on 5th January 1817.

424. Sir *Edward Grogan.*] And you assume that the two previous amounts were discharged as they fell due?—I assume that they were.

425. Would that be all, or are there any more?—There are no more in conjunction with the loans.

426. *Chairman.*] Were there not some annuities besides?—No; I think no annuities.

427. Were there not what were called "tontine annuities"?—I think they were created previously.

428. But were they not due, or at least going on at the time?—I have been speaking only of debt created between the Union and 1817, these tontine annuities were created previously to the Union, and some of them are still outstanding.

429. Mr. *Hankey.*] Was there no creation of treasury annuities, during that period?—I think not in Ireland.

430. *Chairman.*] At the time of the Consolidation of the Exchequer, 1817, was there not a certain quantity of Sinking Fund remaining in the Exchequer of Ireland, which was handed over from the Sinking Fund to the Commissioners for diminishing the debt in England?—I have no information of that kind.

431. Are you aware that there was a considerable debt created, and not cancelled?—In 1817, I am aware that the greater part of the amount of stock purchased and redeemed by the Sinking Fund, was still held, and the dividends were still payable

payable on such stock; one portion of that amount was cancelled.

432. Can you give the proportions, cancelled and uncancelled?—The proportions cancelled under the Acts of 56 Geo. 3, c. 70, and 56 Geo. 3, c. 89, was 4,041,679 *l.*

433. Sir *Edward Grogan.*] Was that part of the sum of 7,658,000 *l.*, that you have previously alluded to?—It was part of the total sum redeemed, of which the sum of 7,658,488 *l.* was a portion.

434. There were two sums redeemed in regard to the Irish debt, part in England and part in Ireland; are you not able to specify as to which of the two this cancelling took place?—This applies entirely to the debt of Ireland.

435. Then there is 7,658,488 *l.* on the Irish debt in Ireland redeemed?—And also a portion before the Union.

436. This cancelling that you allude to was out of those debts, was it?—It was out of the total amount of those two sums.

437. *Chairman.*] Do you merely calculate the debt as paid off, what was cancelled, and what was redeemed, remaining uncancelled?—There is a great difference between the amount redeemed, and the amount cancelled.

438. Which of the accounts we have been running through, is it the amount redeemed, or merely the amount cancelled?—I have but just come to the amount cancelled; hitherto I have alluded only to the amount purchased and redeemed, the dividends upon which were still payable to the Sinking Fund.

439. Should not Ireland, at the time of the consolidation, have got credit for the whole that was redeemed, even though it was not cancelled?—Certainly, and I believe she had credit.

440. But in these accounts, in what you have cited here?—Yes.

441. And leaving the balance in 1817 for the Irish funded debt of 23,435,254 *l.* is credit given to her for all the debt redeemed, cancelled, and uncancelled?—Both cancelled and uncancelled.

442. But then it does not give her credit for anything that has remained in the Treasury of the Sinking Fund which was handed over to England; that would be subsequent credit that she ought to get, ought she not? You know that the Sinking Fund is consolidated as well as the debt; ought Ireland not to have been credited also for her proportion that would go to the Sinking Fund for the nation?—I apprehend that on the 5th of January 1817, all the Sinking Fund money had been applied both in England and Ireland to the reduction of debt. Immediately after the 5th of January, large sums would be payable to the Sinking Fund both in England and Ireland under the existing Acts. I believe that those sums would have to be applied before the 1st of February following. I apprehend there was no balance of Sinking Fund monies left to be applied on the 5th of January.

443. But are you positive of that?—I am not positive; I am only speaking of what I believe to be the provisions of the Sinking Fund Act.

444. Will you now give us the total of all Ireland's debt, both raised in Great Britain and in Ireland at the time of the consolidation of the Exchequer in January 1817?—The total debt was 113,680,158 *l.*

445. Sir *Stafford Northcote.*] You have told us that the total in England was 90,244,904 *l.*?—Yes.

446. And that the total in Ireland came to 23,435,254 *l.*?—Yes.

447. Then the two together make, what?—£. 113,680,158.

448. Then is that the sum of unredeemed funded debt due from Ireland at the time of the consolidation?—I ought to state that I have included in that total amount 6,300,000 *l.* stock, in respect of the four millions and a-half loan raised in England for Ireland in 1811, which should, perhaps, be deducted as having been omitted to be charged upon Ireland by Parliament; and which would leave a net total of 107,380,158 *l.*

449. Sir *Edward Grogan.*] What is that 6,300,000 *l.*?—That is the amount of debt created by the loan of 4,500,000 *l.*, which was omitted.

450. Was that in 1811?—Yes.

451. Mr. *Banks Stanhope.*] The whole amount of debt created was 134,000,000 *l.*, was it not, or something like that, redeemed and unredeemed?—If you add the total redeemed 27,222,611 *l.*, it makes a total amount of 134,602,769 *l.*

452. I find a joint debt afterwards put at 130,500,000 *l.*, will you tell me what that four millions was?—That was the stock cancelled in 1816; you should deduct from the last amount the total amount of stock cancelled.

453. Why was that stock cancelled?—It was cancelled in consequence of the provisions of the Sinking Funds Act, and under the provisions of two Acts which were passed in 1816; the 56th of George the Third, chapter 70 and chapter 89.

454. *Chairman.* Then that left 130,609,679 *l.*?—The stock cancelled amounted to 4,041,679 *l.*

455. Sir *Edward Grogan.*] Leaving 494,032 *l.* that was not cancelled?—Leaving the whole amount uncancelled 130,561,090 *l.*

456. What I alluded to was the amount of debt redeemed; a certain amount was cancelled?—Yes.

457. And what was the balance?—The total amount of debt redeemed in Ireland was 8,134,765 *l.*; deduct 4,041,679 *l.*, cancelled, that leaves 4,093,086 *l.*

458. Which though redemeed was not cancelled?—Exactly.

459. And the interest that had hitherto been payable upon that amount continued to be raised and carried to the Sinking Fund?—Yes.

460. Was that under the two Acts of Parliament to which you refer?—The stock was cancelled under the two Acts of Parliament. The dividends were payable on the balance of the redeemed debt under the former Sinking Fund Acts.

461. Not on the amount of stock cancelled, was it?—No; when the amount was cancelled it was wiped off altogether, the dividends were no longer issued.

462. But the dividends were issued upon the later sums, which, though redeemed, were not cancelled?—Yes, under the former Sinking Fund Acts.

463. How was it that that second sum they redeemed was not cancelled as before?—Under the existing Sinking Fund Acts of Great Britain and Ireland, the principal sums secured by debentures or capital stock purchased and redeemed by the Commissioners for the Reduction of the National Debt, were transferred to the account of the said Commissioners, and the interest or dividends payable thereon from time to time, were issued to the Commissioners, and by them applied to the reduction of the National Debt, as

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directed by those Acts. That was the principle of the Sinking Fund at that time.

464. Then I want to know why part of that debt was cancelled, and not the whole?—The reason why this portion was cancelled was because it was so directed in the Act of Parliament. The reason of that you will find in the Act of Parliament. It was, in fact, that the Sinking Fund moneys might accumulate at compound interest.

465. As well as I can recollect, the Act specifies that the Commissioners for the Reduction of the National Debt shall not have above a certain sum in their hands; was that the reason?—The provision, I believe, was, that when a certain amount should have been redeemed, then, upon an Act of Parliament being passed for that purpose, a certain amount of stock should be cancelled.

466. And because the balance did not come up to the amount specified in that Act of Parliament, it was not cancelled?—Yes.

467. *Chairman.*] Have you seen the return of 1817 given by Mr. George Dawson to Lord Monteagle's Committee in 1830?—I have just seen it; it has only been brought to my notice within the last two or three days.

468. Would you be able to give any evidence upon it now?—No; I have not had sufficient time to look at it.

469. Are you aware of the calculations that were made in the Committees of 1811, 1812, and 1815, which were supposed to be in accordance with the Act of Union, for the purpose of placing indiscriminate taxation on both countries?—No; I have not had time to go into these calculations.

470. (To Mr. *Anderson.*] I think you are aware of that return that was given to Lord Monteagle's Committee, are you not?—I have seen the Return; but I am not familiar with the figures.

471. Do you think it would be possible to make a return in that form down to the present day?—Yes.

472. Would an account, showing the net public income and expenditure of Ireland for each year, from 1819 to 1829, and also showing the moneys applied in payment thereof; would there be any difficulty in doing that?—No difficulty at all.

473. Sir *Edward Grogan.*] Could you continue it from the period there given down to the present time?—No doubt. I believe those accounts are the same as appear in the annual finance statements which are submitted to the House. I see no difficulty in doing it.

474. There is an official paper: you will find that up to 1817 there was a stated settled account stating how the amount of the debt of Ireland was as it stood at that period, subsequent to that the annual income and expenditure was given from 1817 up to 1829 inclusive; would there be any difficulty in making a balance sheet just the same as that, of the previous years, and subsequent periods also?—No.

475. Then, will you be kind enough to make a balance sheet as it is there, from 1830 to 1853, and then to 1863?—We can give it for each year.

476. *Chairman.*] Have you looked at the proportions of any of those returns that have been alluded to; have you the Appendix of the Committee's Report of 1810, 1811, or 1815?—I have not had time to look at them yet.

477. In 1816 there was another calculation made of the proportion of debt and other circumstances between the two countries, have you looked at that?—No, I have not had time to do so.

478. Then of course you are not aware of the discrepancies which are to be found in every one of them?—No; I am not aware of it.

479. Mr. *Banks Stanhope.*] Will you allow me to put two volumes before you; will you first look at the statement made of the increase of the unfunded debt since the Union?—I have it before me; it is Mr. M'Gregor's Return of 1849, No. 423.

480. It is there stated as 80,000,000 *l.*, is it not?—The increase of the unredeemed debt since 1801 is 80,538,939 *l.*

481. Have you got Mr. Spring Rice's Report there of 1830?—I have not got that.

482. Do I understand that that 80,000,000 *l.* was debt created?—Yes.

483. Will you now look at the other book which I have put before you, which is income and expenditure from Ireland for those same years, is it not?—It is.

484. You will find there the balance raised by loan was 44,000,000 *l.* I think?—The net balance raised by loan was 44,642,146 *l.*

485. That represents the money that had been obtained?—That represents a balance of cash.

486. That is, the cash obtained on 44,000,000 *l.* means, "cash obtained?"—Yes.

487. And 80,000,000 *l.* means "debt created?"—I beg your pardon; the total amount raised by the creation of debt there appears to be 90,419,065 *l.*, of that amount there was applied to the redemption of debt, 30,821,792 *l.*; besides deducting that latter amount, there are also other deductions which have nothing to do with the debt itself; those are remittances.

488. And the balance was 44,000,000 *l.*?—The balance was 44,642,146 *l.*

489. How do you explain the difference between those two accounts?—I apprehend that if you take the balance between the amount raised by the creation of debt, and the amount applied to the redemption of the National Debt, which will leave something under 60,000,000 *l.*, that represents the cash represented by stock, amounting to 80,000,000 *l*, the difference between the two.

490. Between the 44,000,000 *l.* do you mean?—Not between the 44,000,000 *l.*, because that is the amount after deducting certain remittances on account of expenditure.

491. *Chairman.*] Can you give the Committee those remittances, or any account of that sum of 44,000,000 *l.*, which will explain it?—In this account it appears that the amount remitted to the British Exchequer from Ireland was 17,029,272 *l.* from the British Exchequer 2,446,556 *l.*; the difference being 14,582,715 *l.*

492. Sir *Edward Grogan.*] That was cash?—That was cash, and that has reference to the expenditure of the country.

493. Mr. *Banks Stanhope.*] Will you look to the explanation of that part; you will find it in 1802–3?—Yes, the year ending 5th January 1801.

494. What is the income there stated?—The amount of income was 3,128,000 *l.*

495. If you go a few pages further you will find the expenditure of the year?—Yes.

496. Will you take the whole expenditure?—The expenditure for the same year was 5,731,334 *l.*

497. Then if you will turn back again, I think you will see the explanation of the "Raised by loan"?

loan"?—This is the balance-sheet of that year; the total receipts and the total expenditure; besides giving the income and expenditure, it also gives the amount of remittances.

498. And the amount raised by loans?—And the amount raised by loan, by the creation of debt.

499. That is the amount actually received?—Yes.

500. Would not the 44 millions, to which I alluded before, be the total of the amount raised year by year?—No; that has no reference to the amount of cash received for loans, not the amount of debt created for loans.

501. Ninety millions was actually raised, but that 44 millions was the balance, was it not?—Forty-four millions was the balance; that is to say, in order to account for the 90 millions received; 30 millions were applied to the redemption of the debt, and the rest consisted chiefly of remittances.

502. Sir *Edward Grogan.*] Thirty millions cash?—Thirty millions cash; 14 millions, the balance of money remitted to the Exchequer, and 44 millions remaining, I apprehend, that shows the disposal of the amount raised by loan.

503. Mr. *Banks Stanhope.*] The 90 millions represented there is money received, is it not?—Yes, cash received.

504. Sir *Edward Grogan.*] Represented where?—In the Appendix to the Poor Law Report, page 83.

505. Mr. *Banks Stanhope.*] That was money received, out of which a certain sum was paid for different objects, was it not?—Yes.

506. And the balance of the money raised on loan was 44 millions?—Yes, appearing on the face of that account.

507. That was the balance of money received, was it not?—Yes.

508. *Chairman.*] Can you state its object; is there an account of how that 44 millions was disbursed, and for what purpose?—This account purports to be a recapitulation, showing the balance of income and expenditure, and the manner in which the deficiency was supplied.

509. (To Mr. *Anderson.*) But should it not contain these payments?—The account shows it clearly, I think. The expenditure during the period to which the account relates is 105,254,897 *l.*; the income which was raised to meet that expenditure amounted only to 60,366,541 *l.*, that is on the opposite side of the account; that left a deficiency of income, to meet the expenditure, of 44,888,355 *l.* The opposite side of that account shows the manner in which that deficiency was met; 44,642,166 *l.* of it was from money raised by the creation of debt, leaving a balance of cash in hand at the close of the account of 246,188 *l.*; it is a mere cash account from 5th January 1802 to 1817.

510. Sir *Edward Grogan.*] It is quite clear that these figures were all cash and not stock, not fund?—It is all cash on both sides of the account.

511. (The *O'Conor Don.*) The 90 millions was cash also, then?—Yes, cash raised by the creation of debt, which of course represents a much larger amount.

512. *Chairman.*] But there is no account given of what that larger amount was in any of the returns, that I can see?—That can be very easily prepared; it would be represented by the stock created between the two dates. (Mr. *Chisholm.*)

That has no reference to the amount of stock at all; it is simply money raised. This is an account of how the total amount for Ireland, collected by income and raised by loan, was disposed of during those periods.

513. That would not give you the debt of Ireland, would it?—It does not give you the debt of Ireland at all; it has no reference to it.

514. But the figures you have given before represented the debt of Ireland at the periods which we have gone through?—Yes.

515. Sir *Edward Grogan.*] Is not that sum of 44,888,000 *l.*, the balance on that account, the deficiency of Ireland's contribution during that period?—It is the balance of deficiency of her income to meet her expenditure.

516. Is it not the deficiency of her contribution?—No, of the total expenditure, including both what she had to pay in Ireland, and what she was charged in England.

517. That expenditure, I presume, was proportionate to the sum chargeable to her of 2-17ths?—It included her own expenditure.

518. Her own expenditure besides?—Yes.

519. Then this balance, being the balance remaining unprovided for after the payment of her English expenditure, the 2-17ths, and her own private expenditure, would have been the amount of her indebtedness, in addition to what she owed at the period of the Union, up to that period?—Exactly.

520. Then would that be a correct representation of her actual debt at that time, if we add the ante-Union debt to it?—No; you should not apply those amounts to the nominal amount of debt created; this is simply a cash account.

521. When you speak of the Irish debt in the account you give us which is in the course of preparation, as 90 millions and odd, does that represent money, or stock purchased with the money raised for Ireland?—The greater part of the figures which I gave you, including 90,244,904 *l.*, total Irish debt in England unredeemed in 1817, are the amount of stock.

522. They represent stock?—They represent stock.

523. Then, in fact, 131,680,157 *l.*, represented as the debt of Ireland in 1817, was the funded debt of Ireland?—The funded debt of Ireland at that period, redeemed and unredeemed, consisting of stock and debentures, was 130,561,037 *l.*

524. In cash it would not represent anything like so large an amount?—Oh, no. (Mr. *Anderson.*) It is equal to a cash debt, inasmuch as it could only be redeemed by the payment of that sum in cash.

525. Is that so?—Yes. The whole National Debt could only be paid off by paying 100 *l.* for every 100 *l.* of stock; that is, if you were to call in the debt.

526. Can I not purchase Consols at 92?—In the market you may buy at that rate; but if you give public notice to pay off any portion of the National Debt, you must pay it off in that manner.

527. (To Mr. *Chisholm.*) I wish to call your attention to a Return which has been put into your hands of Mr. M'Gregor's; in the first column, the Irish debt created in England to the year 1816, is represented as 87,717,000 *l.* odd?—Yes.

528. You have given it to us as 90,244,000 *l.*?—The corresponding amount that I gave you was 94,017,750 *l.*, and if you will deduct from that the

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stock raised for the loan of 1811, the annual charge of which was not paid by Ireland, amounting to 6,300,000 *l.*, there remains 87,717,750 *l.*, which is the same amount as that in the first column of this Return of Mr. M'Gregor's.

529. I wish to call your attention to a return made in 1816, just immediately previous to the consolidation of the Exchequer; have you got the paper, No. 256 before you, of 1824?—I have.

530. If you look at that you will find that the interest payable by Great Britain on the 1st of February 1816, upon her funded debt, amounted to 24,181,035 *l.*; it is so stated, is it not?—It is stated to be 24,181,035 *l.* in the Return to which I presume you refer, No. 353 of the year 1816.

531. It was on that account submitted to Parliament, that the ultimate consolidation of the Exchequer took place, was it not?—I am not aware.

532. At all events that account bears date 1816?—Yes.

533. And the consolidation took place that year; it took effect from the 1st of June 1817?—The Consolidation Act, 56 Geo. 3, cap. 98, was passed and bears date 1st July 1816. It took effect from 5th January 1817. The Return to which you refer appears to be an account of the funded and unfunded debts of Great Britain and Ireland on the 1st of February 1816.

534. And there are calculations in it as to the value of them?—There are.

535. And upon those calculations it was supposed to be proved that the Irish debt came within the ratio provided by the Act of Union justifying the consolidation, was not that so?—I am not aware of that.

536. The amount of interest chargeable to Great Britain is the amount I have stated, by these accounts 34 millions?—The amount is 24,181,035 *l.*, stated to be the annual interest of unredeemed permanent debt.

537. Now will you turn to the account of 1824, to which I have referred, and state what is the amount of interest put down as the charge for the unredeemed debts in the same year, that is the year 1816; 26 millions, is it not, in round numbers?—That is the amount, stated as the charge of unredeemed debt for the year ended 5th January 1816.

538. What is the other?—On the 1st of February 1816.

539. What is the amount stated in this paper as being the charge, on the 1st of January, upon the funded debt of Great Britain?—£.26,069,825.

540. Then there is a difference between those two returns of the amount of the annual charge payable on the debt of Great Britain of upwards of two millions a year?—The annual interest of the unredeemed permanent debt, amounting to 24 millions, appears to be exclusive of Irish and Imperial loans and loan to the East India Company.

541. Are you reading from the Return of 1816?—Yes.

542. (To Mr. *Anderson.*) What would be the amount of debt for the Imperial loans (excluding Ireland altogether) chargeable upon the funded debt of Great Britain in those years?—I am afraid we have not got those figures here at present.

543. Sir *Edward Grogan.*] (To Mr. *Chisholm.*) The paper of 1816 is the paper laid before Parliament, and the calculations are made of the value of the English and Irish debt immediately previous to the consolidation?—Yes.

544. The amount of charge upon Great Britain for the payment of her interest upon the funded debt in that year is given in that paper as 24,181,000 *l.* odd?—Yes.

545. And in this other paper it appears as 26,000,000 *l.* odd?—It is so.

546. Making a difference of 2,368,000 *l.* odd?—Yes.

547. Ought not that difference to have been taken into account in estimating the value of the respective debts?—The two several sums appear to represent different charges. As to the larger sum stated to be the charge of unredeemed debt, I cannot speak without proving the figures; but that will probably include life and terminable annuities, as well as management, and it will probably include those Imperial loans, and the loans to the East India Company, which were a charge upon Great Britain for the unredeemed debt.

548. Is there anything in the wording of either Return to show that?—The words are quite different; the words of the Return of 1816 are: "Annual interest of unredeemed permanent debt, exclusive of Irish and Imperial loans, and loans to the East India Company."

549. In the Return of 1824, are there any words referring to the charge payable by Ireland upon that amount?—In that Return it is simply stated as "Charge of unredeemed debt."

550. (To Mr. *Anderson.*) The subsequent part of the return specially refers to Irish debt, and a debt chargeable upon it, does it not?—That only commences in the following year. (Mr. *Chisholm.*) Which sum are you referring to?

551. I am asking you as to the latter part of the return which refers specially to Irish debt, and the charge on Irish revenue, for meeting the interests on that debt; have you any doubt that in the first part of the Return to which I have called your attention, referable to Great Britain, it applies to the debt of Great Britain?—I believe it applies entirely to the debt of Great Britain.

552. You said the difference might possibly be accounted for, inasmuch as the charge of management was not included; is there anything in the Return to warrant such an inference?—The one is headed, "Annual Interest," and the other, "The Charge of Unredeemed Debt." The charge always includes the management; the interest does not.

553. Is there a previous column in it specially referring to management?—The previous column is the charge for management and collection of the revenue, which is a totally different charge from the management of the public debt; the one is management of revenue; the other is management of debt; in fact, the column headed "Management," which immediately follows the column headed "Net Revenue," after deducting management and other charges, contains the charge for management, or rather for the collection of the revenue.

554. Will you look at the next item, and read what is the sum charged in that account as the interest of the funded debt of Ireland up to February 1816?—The annual interest of unredeemed permanent debt in British currency is 3,925,950 *l.*

555. That is the account stated in 1816?—Yes.

556. Now, will you tell me what is the amount stated

stated as due for interest by Ireland in the Return of 1824?—£. 3,933,708.

557. Substantially the same sum?—Yes, it is substantially the same sum.

558. How comes it then, in stating the debt of Ireland in these two accounts, one precisely, I may say, corresponding with the other; when we come to the debt of England, there is a difference of two millions in the annual charge of England, forgotten?—I should like to have time to examine the difference between those two accounts. (Mr. *Anderson.*) One account states that there are various items excluded from the account, and the other does not notice any such omission. (Mr. *Chisholm.*) I see this account of 1816, which is two millions less than the account of 1824, states this: "Annual interest of unredeemed permanent debt," that is interest only, the other is "Charge of unredeemed debt," that may include the life and terminable annuities, which the other does not. I do not know that it is so, I only state that it probably is so.

559. I wish to call your attention to the Sinking Fund; have you the account of 1816 before you?—Yes.

560. What was the Sinking Fund chargeable upon the funded debt of Great Britain that year?—£. 11,383,315.

561. I have handed you another Return; Mr. Hume's Return of 1844, for the same year; will you see what it is in that year?—The amount stated as actually received in the year ending the 1st of February 1816, is 13,253,600 *l.* for England.

562. There is a very great difference in regard to the Sinking Fund chargeable upon the two countries in those two returns; how is that?—They represent entirely different sums, the amount of 11,383,315 *l.*, the charge for the Sinking Fund, is the charge in respect of the loans; the other, the larger sum, is the amount actually received from all sources, in the year ending on the same date, part of those sources being an amount granted by Parliament.

563. Would there be any very great difficulty in having a similar Return, to explain those two very large sums, because it is very nearly two millions upon that amount also?—None, whatever.

564. As to the Sinking Fund of Ireland, can you tell me whether the amount chargeable for Ireland in 1816, is stated in that Return in 1844?—Yes, it is 691,517 *l.*

565. Will you be kind enough now to state what it is in the volume of 1816, the paper to which we have so often referred?—£. 2,294,855.

566. How is the difference between those two sums to be explained?—I think we shall find that this apparent discrepancy will be very easily explained by referring to the different dates of the two Returns. The one was made in 1816, the other in 1844; the account of 1816 divides the Sinking Fund into the amount of Sinking Fund payable for Great Britain in Great Britain; the amount of the Sinking Fund in Ireland comprehended both the Sinking Fund on the Irish debt payable in Ireland, and on that portion of the Irish debt payable in Great Britain. The latter account of 1844 was made up after the consolidation of the two, and in those amounts received for England and Ireland respectively, it applies simply to the amount received by the Commissioners in each country; therefore the Return of 1844 includes only the Sinking Fund upon Irish debt payable in Ireland; and the account of the Sinking Fund for Ireland, in the account of 1816, includes the Sinking Fund both on the amount payable in Ireland, and on the amount payable in Great Britain. I apprehend that when we come to look more closely into the matter, we shall find that the apparent discrepancy will be very easily reconciled in that way.

567. I wish to call your attention to one other point. What is the amount of unfunded debt of Great Britain, stated in that same Return of 1816?—£. 25,516,926.

568. Now will you tell me what is the amount stated in the Return of 1824, as the unfunded debt?—£. 41,441,900.

569. How do you think this great difference is explainable?—The one is the total amount of unfunded debt, the other is the amount of unfunded debt unprovided for; that is to say, that the balance was provided for, being probably charged upon certain duties coming in, by which it will be paid off.

570. Does that distinction appear in the Return?—Yes, the first is headed "Unfunded Debt in Exchequer Bills;" the other is "Unfunded Debt unprovided for."

571. What is the total amount of unfunded debt in Exchequer bills, or provided for in the first account?—The total amount of unfunded debt in Exchequer bills is 41,441,000 *l.*

572. That was in 1816, was it?—Yes, in 1816, as stated in the account of 1824.

573. Will you now tell me the total amount of unfunded debt in Great Britain, including that which was provided for, and that which was not provided for?—The total amount appears to be 44,441,900 *l.*

574. That is in 1824?—That is in 1816, as it appears by the return of 1824.

575. Now as to the return of 1816?—That is unfunded debt, unprovided for.

576. Does it also state the amount that was provided for?—No, it does not.

577. Have you any reason to suppose that any other unfunded debt existed besides what is there stated?—I have great reason to believe it. The difference between the two, will probably be found to be the Exchequer bills, charged upon certain duties, and thus provided for.

578. When they were drawing a balance-sheet, upon which to found a consolidation of the Exchequer, and to bring Ireland into charge to a certain amount, can you conceive that they would have omitted from the English side of the account, any charge for unfunded debt, whether it was provided for, or not provided for?—I can only look at the account as it stands; and it only purports to be the amount of the unfunded debt unprovided for.

579. *Chairman.*] Do you not perceive in all these calculations that the English part of the proportion is lessened, and that the Irish, if not increased, remains exactly as it was?—That appears to be the case with regard to those two sums that you called my attention to, in the return of 1816.

580. And those are the sums upon which the calculations of proportion was based?—Probably the Irish unfunded debt, being in Irish treasury bills, represented only one kind of debt, it being all the same description; but the exchequer bills were of very different descriptions.

581. I believe they were generally called treasury bills?—Yes, Irish treasury bills.

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582. What I was asking you was, whether you do not find in all these statements, upon which the proportions are calculated, that the English is depreciated to a very low sum compared with the actual sums, while the Irish either remain the same or are raised?—That appears to be the case with regard to those sums to which you have called my attention.

583. Sir *Edward Grogan.*] Do I understand you to say that no balance sheet of the revenue and expenditure of Great Britain, or of Ireland, had been formed previous to 1823?—Yes. It is so stated in the Report of theCommittee of 1822. —(Mr. *Anderson.*) That means that there was no general balance-sheet presented to Parliament.

584. Sir *Edward Grogan.*] (To Mr. *Chisholm.*) Does any balance sheet of the national account of either or both kingdoms previously to 1822 exist in the office?—I am not aware of any general balance-sheet that was drawn up at that period. The mode in which the accounts were drawn up was by having separate balance-sheets for each head of revenue; in the revenue books there is a separate balance-sheet of each head of Revenue; for instance, in the year 1801, there are about, perhaps 120 different heads, and there are as many different balance-sheets. I have been busily engaged in reducing these into one general account, and very laborious work it is.

585. I suppose it would be too Herculean a task to ask you to give a general balance-sheet for each kingdom in each of those years?—I have prepared them from 1688 to 1800 for Great Britain; that has taken me the last two years, and it has been very hard work too.

586. But you have not got them for Ireland? —I have not had the Irish accounts before me.

587. Then the balance-sheets of which you speak refers solely to Great Britain?—Yes.

588. Could you without great inconvenience furnish the Committee with a copy of the balance sheet of Great Britain for the year 1800?—I can do that. (Mr. *Anderson.*) I should explain, with reference to these separate balance-sheets to which Mr. Chisholm refers, that it was the practice of the Parliament of that day to charge particular expenses upon particular branches of revenue; there was a special legal appropriation of duties derived from particular sources, to defray interest of district loans and other public cheques; and it was necessary to keep all those sources of revenue separately, and to show the separate charges against them; one combined balance-sheet of these separate funds would have been viewed with suspicion, as it would not have shown the manner in which the law was carried into effect, and that was the reason why there were so many separate accounts; whereas now the whole public debt, the permanent charges, and the annual supplies being all payable from the Consolidated Fund, they are consolidated in a single balance-sheet.

589. Mr. *Longfield.*] I suppose it is like a gentleman's property which is subject to particular mortgages bearing different amounts of interest? —Just so.

590. Sir *Edward Grogan.*] (To Mr. *Chisholm.*) Do I understand you to say that your office is at present engaged in forming a balance-sheet such as we have now, for any particular year?—The account which I am making out is not made up by the office; I have been making it up individually.

591. Will the account you are making up give a balance-sheet of Great Britain for the year 1800, such as we have now for the current year?—Somewhat similar to that; at the present time the balance sheet is divided into two portions, the one being an account of income and expenditure, the other chiefly a balance-sheet; the balance-sheet in the account I am making out combines the two in one page.

592. Does it give a view of the actual revenue and expenditure of Great Britain for that particular year?—It gives first the balance at the commencement of the year, next the amount of income under the several heads, the total amount of income; then the amount received for repayment of advances, which are now excluded from the amount of income; next the amount received by the creation of debt, under the different heads of funded and unfunded debt; the total of these amounts shows the total receipt on the one side. On the other side the expenditure is shown under different heads; the total expenditure; the repayment of advances; the amount applied to the reduction of debt; and the balance in the Exchequer at the close of the year.

593. Is it the fact that there were no actual balance sheets, or anything approaching to the description you have now given us with regard to Great Britain preferable to Irish account, exclusively at the command of the Treasury or the Exchequer?—Not made up previously to 1822; I believe there were no balance-sheets made up previous to 1822. In the Report of 1830 upon the Irish Poor, there are some balance-sheets made up as regards Ireland.

594. In the Reports of 1811, 1812, and 1815 of the Select Committee which investigated the financial position of Ireland, very copious references are made to the indebtedness of Ireland; those statements must have been formed upon documents which were laid before them; do those documents exist?—I am not aware how far they exist. (Mr. *Anderson.*) It depends upon what departments the returns emanated from. (Mr. *Chisholm.*) There are full returns of the income and expenditure of Ireland from 1802 in the finance accounts, but no actual balance sheet. (Mr. *Anderson.*) They were documents that were considered equivalent to them; they were not balance sheets in the exact form in which we now present them, but they were substitutes for them.

595. We have been speaking all through of the amount of interest chargeable upon the sums raised in this country for the use of Ireland to make up the deficiency in her revenue; is there anything in the Act of Union authorising such a charge being put upon the revenues of Ireland; have you read the Act of Union?—Yes, I have the clause here, I think, which authorises the charge; the Act of Union makes Ireland liable for two-seventeenths of the expenditure of the United Kingdom.

596. That is a joint expenditure?—Yes.

597. Is that in the earlier part of the Act which states that the first payments are to be the separate charges, viz., interest and sinking fund, upon the whole pre-Union debt on both countries? —Yes, that appears to be provided in that clause.

598. Afterwards it states, that there is to be a joint account from that period of the Union between both countries?—Yes.

599. What provision is there there for a separate account?—I have not got the words of the Act here, therefore I cannot answer the question.

600. This is the clause (*handing it to the Witness*)?—I see that this provides that the first charge

charge upon the revenue shall be for the separate debt.

601. Will you read the passage?—It says, "That for the defraying of the said expenditure according to the rules above laid down."

602. Those rules being two-sevènteenths?—Yes, two-seventeenths for Ireland, and fifteen-seventeenths for Great Britain; "according to the rules above laid down, the revenue of Ireland shall hereafter constitute a consolidated fund, which shall be charged in the first instance with the interest of the debt of Ireland, and with the sinking fund, applicable to the reduction of the said debt, and the remainder shall be applied towards defraying the proportion of the expenditure of the United Kingdom, to which Ireland may be liable in each year."

603. Will you read that part?—These are the words: "That all monies to be raised after the Union, by loan, in peace or war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be considered to be a joint debt; and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions."

604. That is, the two-seventeenths?—That is two-seventeenths for Ireland, and fifteen-seventeenths for Great Britain.

605. Is there any provision in either of those passages for charging Ireland with the amount of a separate debt, owing to any deficiency of her contribution?—The provision in the first part which charges her with two-seventeenths of the expenditure, would make it necessary that the monies should be raised either by revenue or by creation of debt.

606. That is the construction that has been put upon it; is it?—That is the practical construction that has been put upon it.

607. Is there any specific provision to that effect?—I cannot venture to offer an opinion upon the strictly legal construction of this clause.

608. (Mr. *Longfield.*) Are you aware that, annually, after the year 1800, the Irish Chancellor of the Exchequer made a statement to Parliament of income and expenditure, pursuant to the Act of Union?—I have no knowledge on the subject; I have not had an opportunity of looking into these matters.—(Mr. *Chisholm.*) I believe it is notorious, as a matter of fact, that there was a Budget introduced into the House of Commons both by the Chancellor of the Exchequer, as regards England, and the Chancellor of the Exchequer as regards Ireland.

609. Is it not the fact that a general Budget was introduced; that the proportions of contribution with regard to Ireland were stated with reference to the liability imposed upon her by the Act of Union every year?—I think we cannot answer that question, because, as we have already stated, we have not had time to look into it.

610. In the year 1816–17 the public debt of Ireland amounted, you say, to 120 millions?—The public funded debt of Ireland, payable both in England and Ireland, and unredeemed, amounted amounted to 107,380,158 *l.*

611. Are you aware of the annual charge in Ireland for that; did not it amount to something like five millions, in round numbers; what was the revenue of Ireland for that year?—It appears, by a return which I have here, No. 35 of 1819, that on 5th January 1817 the total of unredeemed debt, as I before stated, was 107,380,158 *l.*, that the charge of that unredeemed debt, including annuities for lives or years, and management, amounted to 3,839,284 *l.* In addition to that there was a charge in respect of the redeemed debt, including the sinking fund, amounting to 2,199,027 *l.*; total charge, 6,038,311 *l.*

612. I was then rather under the mark when I said that it amounted to about five millions?—You were.

613. What was the revenue of Ireland then; give it me generally; I think it was 5,800,000 *l.*; is that the case?—(Mr. *Anderson.*) Not so much as that, I think. ((Mr. *Chisholm.*) It appears by a return of 1830 that the total income of Ireland for the year ending 5th January 1817 was 4,394,630 *l.*

614. *Chairman.*] Does that include management?—No, that is the total net income. (Mr. *Anderson.*) The net payment into the Exchequer.

615. Sir *Edward Grogan.*] What is the return of 1824 for that year?—The return of 1824 gives the net revenue of Ireland for that year at 5,803,220 *l.*, from which should be deducted the amount of arrears and salaries included in it.

616. Mr. *Longfield.*] The fact is, then, that in 1817 the revenue of Ireland was totally inadequate to meet the annual charges?—It would appear so.

617. Then was not the effect of the consolidation of the two Exchequers to release Ireland considerably by putting fifteen-seventeenths of, say, 100 millions on England, and putting on Ireland only two-seventeenths of 400 millions; must not that be so?—That was the effect, so far as relates to the Irish debt. It appears that the debt of Ireland had increased every year previously to the consolidation, and that this arrangement arrested the increase.

618. Then was not the effect of the Consolidation Acts this: that Ireland took two-seventeenths of that large debt, and England took fifteen-seventeenths of 107 millions?—The debts became consolidated, the charge being thenceforth paid out of the joint revenues of the two countries.

619. Then was not the effect to diminish the taxation of Ireland up to 1852?—I cannot judge how far this effect was produced.

620. Ireland had no longer to provide the five millions of the separate debt and two-seventeenths?—If Ireland had had to provide for her separate debt, and the proportion of the joint expenditure, as well as for the further accumulations of debt, which probably would have taken place if her separation had continued, of course a larger deficit must have appeared year by year, and must have been met either by increased taxation or indebtedness.

621. Is it not the fact, then, that till 1852 Ireland was relieved of burthen by that?—It would appear so.

622. I am not asking politically at all, but is it not the fact that until the charges on Ireland were increased in 1852 by income-tax, and so on, that the taxes of Ireland were diminished by that arrangement; instead of having to provide 52 millions annually as interest of the debt, and also two-seventeenths, her revenue was only what the taxes produced, without any increase of debt; and did not it, in fact, relieve Ireland considerably after that?—It relieved her of an increasing debt, but taxes were not raised before that period to meet her expenses.

623. There was no imposition of increased taxation from that source?—Not for that purpose; not

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not in consequence of the consolidation of the Exchequer.

624. (To Mr. *Chisholm.*) Is it not the fact that she was lightly taxed up to 1852 in consequence?—It would certainly appear that the consolidation of the debt in 1817 relieved Ireland from the burthen of a continually increasing debt; the debt from the time of the Union to the time of the consolidation was increasing heavily every year, and the burthen of providing for that debt was charged solely on Ireland, but by the arrangement made in 1817 that increasing burthen was stopped.

625. (To Mr. *Anderson.*) Is it not the fact then, that up to 1815, the taxation was advancing in Ireland more rapidly than in Great Britain?—I am afraid we have not the figures here to justify us in giving an answer to that question.

626. Mr. *Lowe.*] I do not know whether you can answer this question, but I think, if you can, it would really give us almost all we want to know; can you state the amount of the separate pre-Union debt of Ireland at the time of the Union?—Yes.

627. To Mr. *Chisholm.*) Was it 23,000,000 *l.*, or something of that kind?—It was the practice at that date to keep the redeemed debt alive and to apply the dividends from year to year to increasing this sinking fund.

628. *Chairman.*] You have given 12,477,975 *l.* pre-Union debt, and 476,277 *l.* as redeemed out, leaving a balance of 12,100,000 *l.*?—That was the amount of Irish debt funded in Ireland; but the total amount of Irish redeemed and unredeemed debt created in Great Britain and in Ireland, which constituted the charge at that time, was 27,792,975 *l.*; that was the amount of the funded debt, including the sinking fund.

629. Sir *Edward Grogan.*] Funded in this country, was it?—Funded in Great Britain and Ireland.

630. Mr. *Lowe.*] Can you tell me what was the post-Union debt incurred by Ireland between the Union and the consolidation of the Exchequers in 1816?—The total of Ireland's funded debt, created between 1801 and 1817, was 106,809,794 *l.*

631. But up to 1816 I speak of, because the Exchequers were consolidated in that year?—It was up to 5th January 1817.

632. (To Mr. *Anderson.*) 1816 it should be, should it not?—It was very little in 1816; only 6,000 *l.*; it ceased practically in 1816.—(Mr. *Chisholm.*) That sum was only for local purposes.

633. Was there any separate debt of Great Britain in 1816; that is, of England and Scotland; and if so, can you state its amount before the Union; of course, there was a separate debt of Great Britain. I want to know if it continued separate, or what was done with it in 1816, the separate Union debt of Great Britain, the debt, if any, had Great Britain any separate debt in 1816?—The total amount of funded debt of Great Britain, excluding any part of the debt of Ireland on the 5th January 1817, was 1,012,000,000 *l.*

634. And Ireland was not liable for any part of that debt?—No.—(Mr. *Anderson.*) That is, redeemed and unredeemed.

635. (To Mr. *Chisholm.*) Now can you state the pre-Union debt of Great Britain?—The total debt immediately previous to the Union, including both the unredeemed and the redeemed debt, was 488,205,923 *l.* for Great Britain.

636. *Chairman.*] That is included in the first sum, is it, or is it exclusive?—The sum is included in the 1,012,000,000 *l.*

637. Mr. *Lowe.*] Then, if I understand you correctly, there was in 1816 no joint debt of Great Britain and Ireland at all, no debt of the United Kingdom?—They were separate, not joint, debts.

638. Can you state, reverting to the post-Union debt of Ireland between the Union and the Consolidation of the Exchequers, how much of that debt was made up of the money required to make up the deficiency of Ireland in her contribution of two-seventeenths?—I think it is stated in the Report of 1830.

639. (To Mr. *Chisholm.*) Can you give the Committee the results; I want to know how much of the debt contracted between 1801 and 1816 was made up of those deficiencies; you state that the separate debt of Ireland contracted between 1801 and 1816 amounts to 106,000,000 *l.* and more; how much of that 106,000,000 *l.* was money borrowed upon the credit of Ireland, to make good her failure to make up the two-seventeenths of the expenditure of the year, which by the treaty of Union she was bound to do?—The whole amount of money raised in respect of that 106,000,000 *l.* was 72,139,912 *l.*, in addition to which there was a sum of 4,500,000 *l.* in 1811, for which no charge was placed upon Ireland, but which was remitted or credited to Ireland; that makes a total amount of 76,639,922 *l.*

640. That was debt incurred to make good her deficiency, was it not?—That was money raised to make good her deficiency.

641. What I want to know is, how much of the 106,000,000 *l.* of post-Union debt was incurred by reason of her failing to make good her quota of two-seventeenths of the joint expenditure prescribed at the Union?—That is the amount of debt created in Great Britain; is that what you mean?

642. No; separately for Ireland, she was to contribute say 5,000,000 *l.*, she only contributed 3,000,000 *l.*, there would be a debt of 2,000,000 *l.*, which I understood would be charged upon Ireland as a separate debt?—Yes.

643. How much of that separate debt of Ireland of 106,000,000 *l.* is made up of those sums; can you tell me?—I apprehend the whole amount, with the exception of the debt created on account of local purposes.

644. Made up in that way?—Yes.

645. *Chairman.*] Of deficits, do you say?—Yes, that is the amount of debt so created.

646. Mr. *Lowe.*] The amount of debt, I understand, was 106,000,000 *l.*?—Yes, that includes a certain portion of debt raised separately in Ireland.

647. I want to know what portion of it ought to have been joint. Ireland fails in her contribution to the joint expenditure of the United Kingdom, and those sums are charged against her as debt; can you tell me what they are?—The whole of that amount of 106 millions, with the exception of 132,000 *l.*, which was raised for local purposes.

648. The whole of that arose in that way, did it?—The whole of it arose in that way.

649. *Chairman.*] Let us clearly understand; do you assert that the whole of that was borrowed to make up those deficits?—Not the whole of it borrowed, it was debt created in raising money to make good the deficits of revenue, past or prospective, to cover her proportion of expenditure.

650. In order to realise the money?—In order to realise the money.

651. The money was, say two millions, but the Government had to borrow three, in order to make

make up the two, is that so?—They had to create debt to the amount of three millions.

652. I want to know the amount of stock created; you say that the whole of the stock was created in that way, with a small exception?—It was.

653. I want to know the obligation upon which the cash was realised?—That was the amount of stock created in raising money to meet her disbursements.

654. *Chairman.*] Was it created by the deficiency of two-seventeenths, which Ireland failed to meet as the proportion put upon her?—It was raised to balance her receipts with her expenses.

655. Mr. *Lowe.*] You do not know whether it was raised to make up the deficiency?—I do not know the sum raised to meet actual deficiency of past expenditure.

656. Then you have no means of answering the question?—No. (Mr. *Anderson.*) It appears from the statement laid before the Select Committee of 1819, that the cash deficiency of the Irish revenue during that period amounted to 44,888,000 *l.*; now the stock created to make good the deficiency over this period, I believe would represent what the question requires, but we have no means of giving that.

657. Can you make any sort of estimate of what amount of stock would be required to create that 44 millions?—I should think we might; it would be a matter of calculation, because the price of stock varied so much between the two periods.

658. After the Battle of Austerlitz it was exceedingly low; I believe between 45 and 50?—I believe it was between 55 and 60; but the price of Consols in August 1798 was as low as 47¼.

659. Do you think, before you attend the Committee again, you will be enabled to answer that question?—I will try to do so.

660. *Chairman.*] To Mr. *Chisholm.*] Have you seen the Report of the Committee of 1815?—We have had it before us, but we have not had time to examine it.

661. In page 6 of that Report you will see there is an abstract of expenditure; if you draw your eye down to 1803, you will see payment upon separate accounts and payments upon joint management?—Yes.

662. Does not that show that there were separate calculations for their expenditure?—Accounts could be made up distinguishing them separately.

663. (To Mr. *Anderson.*) Were these not always made so?—It would appear by this report that they were.

664. How was that joint expenditure calculated upon; what date was the joint expenditure distinguished from the separate expenditure?—I cannot say; that account was prepared some 20 years before I joined the Treasury.

665. Let me call your attention to the last paragraph at page 7: "But your Committee have to observe that it appears from the documents annexed to the Appendix, to meet this balance due to Great Britain, there is at the disposal of the Irish Exchequer of that day a sum of 5,864,165 *l.*, of which 3,852,383 *l.* actually lay in the British Exchequer awaiting the forms of transfer to its proper head in discharge of her contribution account, which sums of 5,864,165 *l.*, being deducted from the above sum of 9,923,736 *l.*, leaves the unfunded debt and demands outstanding on the 5th of January 1815, 3,461,571 *l.*, of which 2,708,000 *l.* exist as Treasury bills payable with interest and sinking fund." Looking at that, will you tell me where in your accounts Ireland gets credit for that, or if she is credited at all?—It would be impossible to answer that question without investigation. (Mr. *Chisholm.*) I apprehend it will be found that the 5,864,165 *l.* was composed of three separate sums, one of which consists of the balance actually in the Treasury, amounting to 1,689,282 *l.*; the next, the remainder of the Irish Loan of 1814, and I apprehend the third would be the money authorised to be raised but not yet raised, and the remainder of the British Loan of 1814, 3,083,000 *l.*

666. But in the account you give of the debt in 1817, does Ireland get credit for that sum?—It will probably be found that soon after the 5th of January 1815 the amounts of those loans would be raised and paid into the Irish Exchequer.

667. Are you aware that continual complaints were made in the House of Commons by Sir John Newport and others that Ireland never got credit for that sum?—No; I am not aware of that fact.

668. Then, you cannot at the moment explain it?—Perhaps, I can; I see by the Return of 1815, that in the year ending 5th January 1816, the year succeeding the date that we have been referring to, the amount of money raised in Ireland was 305,000 *l.*

669. That was for the debt of Ireland?—That was for the debt of Ireland, raised for Ireland; that was money raised in Ireland and paid into the Exchequer there, and the net amount of money raised in Great Britain and paid into the Exchequer of Ireland 9,938,405 *l.*, and it will probably be found that those two sums which we have before referred to, are included in those amounts.

670. But you only say "probably"?—I can only say "probably."

671. Will you look and see whether it is so?—I will endeavour to show that.

672. Sir *Edward Grogan.*] (To Mr. *Anderson.*) There is a return there, purporting to be a return of the produce of the Revenue of Ireland for the year 1816; what is the net revenue there stated?—The account to which you direct my attention is an account of the public income of Ireland, for the year ended 5th January 1816, in the finance accounts of that year. The net produce applicable to national objects and the payments into the Exchequer, is there stated in Irish currency to be 7,405,324 *l.*, equal to 6,835,684 *l.* British currency.

673. Payments into the Exchequer from what; from the Irish revenue?—Yes, into the Irish Exchequer.

674. Exclusive of loans or anything of that sort?—It is from the sources of revenue described in the account.—(Mr. *Chisholm.*) Exclusive of loans. It is stated to be the total amount, independent of loans.

675. What is the amount of ordinary revenue put to the credit of Ireland there in that year?—The amount of ordinary revenue is there stated to be 7,128,607 *l.* Irish currency, or 6,580,273 *l.* British currency. This amount is somewhat less than the total net produce applicable to national objects, which includes some sums which are not included in the ordinary revenue. But the amount of the net produce, as it appears in this account, really applicable to public expenditure in the year ended 5th January 1816 (after deducting

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ing 1,039,623 *l.* Irish, or 959,652 *l.* British currency, for charges of management of the revenue, should properly be stated to be 6,249,552 *l.* Irish, or 5,768,817 *l.* British currency. The difference between this amount and that of the net produce before stated is 1,155,773 *l.* Irish, or 1,066,867 *l.* British currency. The one amount includes balances, arrears, &c., at the end of the year, which are carried forward to the following year, to be accounted for as revenue, and to be available for the expenditure of the following year; the other amount excludes those balances and arrears.

676. Are the outstanding balances and arrears sufficient to account for the discrepancy?—They amount to the exact sum. I may, perhaps, be allowed to add in explanation how far these amounts of Irish net revenue for the year ending 5th January 1816, agree with the amount as stated in the Return No. 256 of Session 1824. The amount of net revenue there stated in British currency is 6,805,513 *l.*, after deducting drawbacks, &c., and management, but including salaries and arrears. This amount is less than that stated in the finance accounts by 32,685 *l.* Irish, or 30,171 *l.* British currency. The amount in question is included in the finance accounts in the sum of 219,510 *l.* Irish currency, revenue in its progress to the Exchequer paid for national objects, and is more properly excluded from the amount of net revenue, in the Return of 1824, as belonging to the head of drawbacks. It consists of three sums, which will be found in a statement of the Excise Revenue at page 14 of the finance accounts for Ireland; there are as follows:—

	£.	s.	d.
Arrears of Inland Excise, abated	32,607	5	9
Notes lost out of the mail -	71	2	9
Bounties to retailers of malt liquors - - - - -	6	10	–
£.	32,684	18	6

Veneris, 6° die Maii, 1864.

MEMBERS PRESENT:

Lord John Browne.	Mr. Howes.
Sir George Colthurst.	Mr. Longfield.
Colonel Dunne.	Mr. Lowe.
Mr. Finlay.	Sir Stafford Northcote.
Sir Edward Grogan.	The O'Conor Don.
Mr. Hankey.	Sir Robert Peel.
Mr. Hennessy.	Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

JOHN B. DILLON, Esq., called in; and Examined.

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677. *Chairman.*] I BELIEVE you are a Member of the Irish bar?—Yes.

678. Have you turned your attention to the financial relations between England and Ireland?—Yes, I have bestowed some attention upon the subject.

679. And you can give the Committee some evidence upon the point, I believe?—Yes.

680. Can you state the amounts of the debts, and the annual charges, of Great Britain and Ireland respectively, at the period of the Union?—The funded unredeemed debt of Great Britain on the 5th of January 1801 was 420,305,944 *l.*

681. Sir *Robert Peel.*] Do you believe that that fully states the debt?—There was an unfunded debt besides, a floating debt.

682. But that was the funded unredeemed debt?—Yes, as given in the return of 1824.

683. Then it is not the whole of the debt stated?—No, not the whole.

684. *Chairman.*] Will you give the debt of Ireland?—The funded unredeemed debt of Ireland at the same period was 26,340,630 *l.*

685. What is the return that you are quoting from?—From the return of the 15th April 1824, No. 256, of that Session.

686. Can you state the unfunded debt?—The unfunded debt of Great Britain at the same date was 22,080,100 *l.*

687. Now of Ireland?—The unfunded debt of Ireland was 1,703,915 *l.*

688. From the same return?—From the same return.

689. What was the provision of the Act of Union respecting these debts?—It is contained in the first paragraph of the 7th Article of the Act of Union, which is in these words: "That it be the seventh article of Union that the charge arising from the payment of the interest and the sinking fund for the reduction of the principal of the debt incurred in either kingdom before the Union, shall continue to be separately defrayed by Great Britain and Ireland respectively, except as hereinafter provided."

690. Will you explain what is meant by "hereinafter provided"?—On that point I can do no more than give an opinion, for the Act is very ambiguously worded. The exception most probably

bably applies to the contingency of either a total liquidation of both the debts, or such partial liquidation of the British debt as would bring it to bear to the Irish debt the proportion of 15 to 2; that is my opinion, but I do not say that the Act of Union may not be differently construed by better interpreters than I am.

691. That is, you say, by the total liquidation of that debt?—Yes; that is one contingency; another contingency is such partial liquidation of the British debt as would bring it down to bear to the Irish debt a proportion of 15 to 2; at that time it bore a proportion of about 17 to 1, I think, or thereabouts.

692. Can you refer us to that portion of the Act which has been supposed to provide for the consolidation of the two debts?—Yes, in the copy of the Act of Union which I have before me, the 7th paragraph of the 7th article, contains these words. "That if at any future day, the separate debt of each country respectively, shall have been liquidated, or if the values of their respective debts, estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund, shall be to each other in the same proportion with the respective contributions of each country respectively, or if the amount by which the value of the larger of such debts shall vary from such proportion, shall not exceed 1-100th part of the said value, and if it shall appear to the Parliament of the United Kingdom that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately by equal taxes imposed on the same articles in each to the future expenditure of the United Kingdom." Then follows a statement of what it would be lawful to do upon that hypothesis, and it is this:—"Thereupon it shall be competent to the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country, and thenceforth from time to time, as circumstances may require, to impose and apply such taxes accordingly, subject only to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand." And then it goes on to say: "That from the period of such declaration, it shall be no longer necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom, according to any specific proportion, or according to any of the rules hereinbefore prescribed; provided nevertheless that the interest or charges which may remain on account of any part of the separate debt"—still contemplating the existence of a separate debt after the consolidation—"with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionally as above, shall until extinguished, continue to be defrayed by separate taxes in each country." That is the only provision in the Act of Union which can be supposed to contemplate or authorise the consolidation of the two debts.

693. Did you consider that a consolidation of the existing debts was contemplated in that Act of Parliament?—I do not, and I refer to the clause of the Act of Union; I think that part of it is sufficiently plain, as plain as a great many Acts of Parliament: "It shall be competent to the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interests and charges of all joint debts contracted previous to such declaration shall be so defrayed indiscriminately." I do not think those words comprehend or include the interest of debts then existing, that were not joint debts.

694. What provision do you consider the Act of Union makes for future loans?—That is the 6th paragraph of the copy I have: "That all moneys to be raised after the Union by loan, in peace or war for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions." Then comes a proviso: "Provided that if at any time in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or so set apart a greater proportion of sinking fund for the liquidation of the whole, or any part of the loan raised on account of the one country, than of that raised on account of the other country, then such part of the said loan, for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct, and shall be borne by each separately, and only that part of the said loan be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions."

695. That is your opinion of the way the loans should be made?—My opinion, on the whole is, though I certainly state it with some diffidence, as to that part of the Act of Union, that it did not contemplate the creation of a separate loan in case of a deficit by either country; but that in case either country raised a larger sum within the year by taxes than was sufficient to pay its contribution of 2-17ths for Ireland, and 15-17ths for England, that in that case as to the portion of the debt to the extinguishment of which the surplus was to be applied, the other country should not have the benefit of its extinguishment. I think that is the meaning of it, but I think it is a very ambiguously worded Act.

696. Sir *Edward Grogan.*] The meaning of that paragraph is not very clear?—Not at all: quite the contrary. It is one of the most obscure Acts of Parliament I have ever seen, and, I think, that is as much as one can say.

697. *Chairman.*] Does the Act specify what were to be the charges upon the Irish revenue?—It specifies that most distinctly; it is the 3d paragraph of the 7th article, and it states, "That for the defraying the said expenditure according to the rules above laid down, the revenues of Ireland shall hereafter constitute a consolidated fund, which shall be charged, in the first instance, with the interest of the debt of Ireland, and with the sinking fund, applicable to the reduction of the said debt, and the remainder shall be applied towards defraying the proportion of the expenditure of the United Kingdom, to which

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Ireland may be liable in each year." Now that defines distinctly what alone should be a charge upon the Irish revenue, namely, in the first place, the interest and sinking fund attending its then existing debt, and in the next place its contribution of two-seventeenths to the joint expenditure of the Empire. That part of the Act is not open to the reproach of ambiguity, it is very clear.

698. *Chairman.*] Is it not the fact, that Ireland from 1801 to the Consolidation of the Exchequers, was unable to bear the proportion of two-seventeenths imposed upon her by the Act of Union?—I cannot answer that affirmatively. I will say, that either she was unable to bear it, or the account taken in 1815 was grossly erroneous; one or the other.

699. What was the cause of the consolidation, or the reasons given; are you aware of that?—I am fully aware, that it was alleged by those who proposed the consolidation, that Ireland had contracted, as they expressed it, to meet an expenditure that she was unable to meet.

700. Can you state the amount of debts created for each country, from the Union to the consolidation in 1816 or 1817?—I am able to state the addition to the permanent funded debt of each country in that period. The debts created are different from the additions to the permanent debt: because debt was redeemed from time to time, so that the addition at the end of the 16 years does not exactly correspond with the amount of debt created during that time. I will give the addition to the permanent debt of each country.

701. Sir *Stafford Northcote.*] To the unredeemed portion?—To the unredeemed funded debt of each county from 5th January 1801, to the 5th January 1817. I still take it from the Return of 1824, which I have already referred to.

702. *Chairman.*] What is the amount?—I have already stated the funded unredeemed debt of Great Britain in 1801, as 420,305,944 *l.* on the 5th of January 1817, it is given as 688,820,032 *l.*, leaving out the thousands, 268.000,000 *l.* in round numbers, is the amount added to the permanent funded debt of Great Britain, from the 5th January 1801, to the 5th January 1817. I stated the permanent funded debt of Ireland in 1801, to be 26,340,000 *l.*, and in 1817 the permanent funded debt of Ireland was 107,380,158 *l.* Leaving out the thousands, these figures show an addition to the permanent funded debt of 8,000,000 *l.*

703. What is the proportion of those two additions to the respective debts?—They are in the proportion of one to three and a half, the addition to the debt of Ireland in that period, is, in proportion to the addition to the debt of Great Britain, as one to three and a half.

704. If this debt had been raised as a joint debt, what portion of the joint debt would have been chargeable to Ireland, according to the terms of the Treaty of Union?—The aggregate of the two amounts to 348,000,000 *l.*, taking them in round numbers, that is 268,000,000 *l.* for Great Britain, and 80,000,000 *l.* for Ireland, 348,000,000 *l.* in all; if you divide that into 17 parts, and take two of those parts, you will find that 41,000,000 *l.* will be the result; so that if the monies had been raised as a joint loan for the two countries, the addition to the debt of Ireland would be exactly 41,000,000 *l.*, or as near that as one may go.

705. Forty one millions would be the proportion, if it had been raised as a joint loan according to your interpretation of the Act of Union?—Yes.

706. Mr. *Finlay.*] England would then have had a debt of 309,000,000 *l.*?—£. 307,000,000; 307,000,000 *l.* and 41,000,000 *l.* would be the two proportions, instead of 268,000,000 *l.* and 80,000,000 *l.*

707. *Chairman.*] Can you state the amount of money that was raised, the actual cash raised for Ireland, and what was the amount of stock created in the same period?—I made an examination of the Statutes from 1801 to 1816 inclusive.

708. Do you mean the Statutes that authorise the borrowing each year?—Yes, and, hastily adding up all the amounts, I made it 77,678,846 *l.* cash raised for Ireland, during the 16 years ending the 5th January 1817. I perceive that Mr. Chisholm, who was examined here at the last sitting of the Committee, states it at 76,338,820 *l.*, and I would recommend the Committee rather to rely on his statement of the amount than on mine.

709. Sir *Stafford Northcote.*] Are you speaking of English or Irish currency?—British currency; the loans were arranged in England chiefly, and a part of it set aside for Ireland, the great bulk of it at all events was British, the proportion raised in Ireland was very trifling, compared with that raised in England; the stock created in respect to that cash I make 115,765,797 *l.* It was stated by the witness the other day at 113,109,794 *l.*, and I make the same observation with respect to that. I recommend the Committee to take his opinion in preference to mine.

710. Mr. *Longfield.*] There is a substantial agreement between you?—Yes.

711. *Chairman.*] You stated the Act of Union specified two items, which were to be charges to Ireland, and to which she should afterwards be subject, namely, the charge upon the ante-union debt, and a contribution of two-seventeenths to the joint expenditure; do you consider that the loans raised for Ireland, after the Union, were required to meet those charges specified by the Act of Union?—I do not consider they were at all required to meet those two charges.

712. Have you ever seen an account of the contributions paid by each country?—Yes, there are detailed accounts in these reports which were published by what is generally called the Committee of 1815; that was a Committee on Income and Expenditure of Ireland, whose sittings lasted for five years.

713. Have you examined them?—Yes, they contain detailed accounts of all the payments made by Great Britain and Ireland for joint expenditure during the 14 years ending the 5th of January 1815, there were two years after that before the consolidation of the Exchequers, and I have seen no account, nor do I think there is any after this, showing the payments on joint account.

714. State generally the ground upon which you come to the conclusion that the loans raised for Ireland were not raised to meet her legitimate expenses. You have examined these accounts I believe for this purpose?—I have examined them, and the general ground upon which I go is this: I take all the payments credited to Great Britain on joint account for the 14 years ending the 5th of January 1815; I find at page 30

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in the report of 1815, a summary showing the aggregate of payments made by each country towards joint expenditure up to that time, the entire amount credited to Great Britain as payments upon joint account during the 14 years being 661,949,334 *l.* Now, I turn to see what resources Great Britain had to meet that; and I may observe that the cost of management of the revenue of both countries is credited as payment on joint account, so that when I come to see what assets were available for the payments, I include the cost of management as a matter of course. The total revenue, including the cost of management, that Great Britain had was 807,195,590 *l.* I take that from the return of 1824.

715. That is of Great Britain exclusively?—Exclusively.

716. Sir *Edward Grogan.*] Is that from 1802 to 1815, inclusive?—It is from the 5th of January 1801, to the 5th of January 1815. To ascertain what portion of the sum was available to meet her contribution towards joint expenditure, you must deduct all the charges of her ante-union debt, the charge for interest alone was 15,800,000 *l.*, as stated here. I am not able to state accurately, for I have seen no return what the annuities and sinking fund amounted to, but I estimate them, and they were estimated by Lord Castlereagh at the time of the Union, as sufficient to make up the entire charge to 20,000,000 *l.* He stated the entire charge of the British debt, including sinking fund, was 20,000,000 *l.*, and I believe it was at least that, but it can be easily ascertained.

717. What have you taken them at?—£. 4,200,000.

718. *Chairman.*] To which you add the 15,800,000 *l.*?—A gentleman who has examined the accounts, tells me that it is something more, 21,000,000 *l.*, but I take it at 20,000,000 *l.* to be sure that I am not over the mark. Well, then, for 14 years that would come up to 280,000,000 *l.*, deducting that from 807,195,590 *l.*, you have a balance of 597,195,590 *l.* available to meet the joint expenditure. Deducting that from the amount of the payments to be made up by borrowing, you have the balance 134,753,744 *l.* Now, suppose that no loans had been raised during the 14 years for Great Britain, that would be the sum by which Great Britain would be short at the end of the 14 years; of course that is to be increased by the interest on loans borrowed from year to year. I am now only taking that as a means of testing how far each country fell short of meeting its liabilities; and, in the aggregate during the 14 years, Great Britain, upon the hypothesis I make that no monies had been borrowed during that time, would at the end of that time be 134,753,744 *l.* short. That would represent the deficit at the end of the 14 years, provided no monies had been borrowed during the 14 years.

719. Mr. *Howes.*] This is upon the supposition that the 661,000,000 *l.* was the sum paid upon the joint account?—Exactly.

720. But 134,000,000 *l.* is in fact what the 527,000,000 *l.* fell short of that amount by the 661,000,000 *l.*?—Certainly; that is it.

721. *Chairman.*] Of joint contribution?—Yes; that would be the deficit upon that hypothesis, having paid her 280,000,000 *l.* for ante-union charges, there would be left 527,000,000 *l.* to meet 661,000,000 *l.*

722. Now, as to Ireland?—I take the account for Ireland upon the same basis, the actual payments credited to Ireland towards joint expenditure in the same 14 years; if you refer to page 30 of the Report of 1815, you will see there is a sum of 9,461,276 *l.*, consisting of five separate payments made, which I include in the payments made by Ireland towards joint expenditure; that makes 80,070,284 *l.* as the entire of the payments credited to Ireland on foot of joint expenditure during the 14 years. Now, I take the Irish from the same Return of 1824 that I took the British revenue from, and I find that during that 14 years it amounts to 79,734,132 *l.*, including the management. The Return of 1824 represents the charges of the Irish Debt at the time of the Union, as 1,150,284 *l.*, that is the interest merely, of course; the charge was more than that, because it comprehended annuities and sinking fund; but I have the entire charge in the first Report of the Committee of 1812; you will there find a full statement of the Funded Debt of Ireland at page 4, the entire charge of the debt given in Irish currency is 1,601,348 *l.*

723. The *O'Conor Don.*] Per annum, do you mean?—Yes.

724. Sir *Stafford Northcote.*] You take off a thirteenth?—Yes.

725. And you add a twelfth to the English?—Yes.

726. That would be 1,578,000 *l.*, would it not?—Yes, if you make it 1,500,000 *l.*, it will simplify the calculation, and make very little difference.

727. Is this interest or sinking fund also?—It comprehends everything. I will mention each part: interest on unredeemed capital, exclusive of annuities, 1,117,120 *l.* for Ireland; then the sinking fund is given; it is a very instructive table, as it tells you what the sinking fund is; first, an annual sum of 311,311 *l.*, created in pursuance, the 27th of George the Third, then, annuities fallen in and added to sinking fund, 2,150 *l.*; interest on stock redeemed 41,250 *l.*; total for sinking fund 355,207 *l.* Adding 129,181 *l.*, being the amount of terminable annuities; the whole charge of everything to which Ireland was subject, was what I tell you, and taking it at 1,500,000 *l.*, it will give for these 14 years a sum of 20 millions, I think.

728. Lord *John Browne.*] It is 22,920,000 *l.* exactly, is it not?—I think it is.

729. *Chairman.*] Were the entire payments English or Irish money?—British.

730. And now you have brought this into British money?—Yes, that 22 millions, deducted from the net revenue for the 14 years, that is, 79,474,132 *l.*, gives 57,734,132 *l.*, as applicable to contribution to joint expenditure; and if you deduct that from the total payments credited, you have the Irish deficit corresponding to the English one.

731. What were the total payments?—£. 80,070,284; I make the deficit 22,336,152 *l.*

732. Mr. *Hankey.*] That Ireland is deficient?—That Ireland is deficient. Corresponding to the 134 millions of Great Britain, that is something over one-sixth, I believe, and a fraction.

733. *Chairman.*] Can you point out any single year in which the loan exceeded that proportion excessively?—I think I can; I hope the Committee understand how I draw the inference from that general account, that the sums raised for Ireland were not required to meet the debt created;

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created; the debts contracted were in the ratio of 1 to 3½; the deficits of 1 to 6 and a fraction.

734. And the loans?—One to 3½.

735. Mr. *Finlay.*] How much of that was raised on the part of Ireland?—That could not be answered by these proportions, they only show the general proportion of the sums raised; this does not show what would be necessary for each country, for this reason, the interest is to be added from year to year, according as the loans are raised. I am now giving a statement upon the hypothesis that no money was raised during the 14 years, and that the two countries found themselves, at the end of those 14 years, so much wanting. That excludes of course from view all questions of interest accruing from year to year upon loans contracted in each year.

736. Can you draw no practical inference from that statement?—I can draw this practical inference that the proportion of the entire deficit to be supplied was not so large as the loans that were raised to supply it.

737. Mr. *Longfield.*] That is upon the assumption that there were no separate loans?—No; on the assumption that the terms of the Act of Union were complied with, namely, that there was no charge on Irish revenue except the charges in respect of the debt then existing, and the proportion of contribution to joint expenditure; that is my supposition, of course.

738. *Chairman.*] Can you show any particular year in which the loans raised exceeded the requirements in a remarkable manner?—To some extent, I think, that was the case in every year. As to the years 1801, 1802, 1803, I have examined those three years, and there is in each year, I think, a larger amount of money raised than was necessary apparently for the purposes of the country; the results of those years, however, are not very striking. I do not think, although the excess may be 200,000 *l.*, it is worth investigating, but I come to the year 1804; that, I think, was the commencement of the extraordinary system of borrowing for Ireland. I will just give the Committee the knowledge I have acquired with respect to the transactions of that year. I have read in Hansard the budget for that year, in the second volume of the Parliamentary Debates, page 351. The joint charge, according to the estimate in the Budget for that year, was 38,703,000 *l.*; that was divided by the Chancellor of the Exchequer (I think Mr. Pitt) in this way: Ireland, 2-17ths, that is 4,553,214 *l.* That is the contribution of Ireland for the joint charge. There was, in addition to that joint contribution of Ireland, a small sum that was her proportion of the Civil List, and other charges upon the Consolidated Fund, 2-17ths of which amounts to 158,358 *l.*

739. Sir *Stafford Northcote.*] Do you understand that that was not included in the 38,703,000 *l.*?—It was a portion of it; it was the contribution of Ireland towards that 38,703,000 *l.*

740. Lord *John Browne.*] That was the way in which it was apportioned by the Chancellor in his Budget, was it?—Yes: the two sums together amount to 4,711,652 *l.*, which was all Ireland had to pay towards joint expenditure, according to the Chancellor of the Exchequer in his Budget. That deducted from the entire 38,703,000 *l.* leaves a balance for England of 33,991,348 *l.*; and Mr. Pitt said that England had a small separate charge, the nature of which he did not explain, of 2,292,000 *l.*, with which Ireland had nothing whatever to do: that made 36,283,348 *l.*, which was the charge upon England for that year, irrespective of the charge for her separate debt. Now I proceed to take the account for each country. Ireland's contribution, as above, was 4,711,652 *l.* The same table from which I take the charges of the ante-union debt gives the charge upon Ireland on the 1st of January 1804, that is at the commencement of the year, 2,130,245 *l.* in Irish currency.

741. Sir *Stafford Northcote.*] For what is that charge?—For the entire separate charge, including annuities, sinking fund, and all.

742. What paper are you quoting from?—From the Report of 1811, at page 5; it is the last column but one in the table, for the year commencing 5th January 1804. That I take to be equivalent, in round numbers, to 2,000,000 *l.* British. If you add 2,000,000 *l.* for separate charge to the 4,711,652 *l.*, being the charge for joint expenditure, you get the total liabilities of Ireland as 6,711,652 *l.* for the year 1804. Now I take the assets that Ireland had to meet that. The Return of 1824 shows a net revenue, exclusive of management, in that year of 4,383,487 *l.*

743. Sir *George Cathcart.*] For what year is that?—1804.

744. Sir *Stafford Northcote.*] Is that English or Irish currency?—British currency; it is in a column headed "Net Revenue, after deducting drawbacks, discount, and management." I give it from page 8 of the Return of 1824, and the second column; it is for the year ending 5th January 1805, which means the year 1804. I merely give the sum available for the payment: I want to show the whole of the assets. The total that was raised by loan, as you will see at page 8 of the Report of 1812, for the year 1804, was 5,643,846 *l.* in cash; that is for Ireland alone.

745. *Chairman.*] That is, loans raised in England and Ireland, for Ireland?—Yes. I can tell how much exactly was raised in each country, but the entire sum is 5,643,846 *l.*; that is the total cash raised on Ireland's account that year. Add that to the net revenue, and you have the entire assets of Ireland available for the purposes of her payments; the two together make 10,037,333 *l.*: that shows an excess of assets above liabilities, for that single year, of 3,325,781 *l.*

746. Mr. *Howes.*] That appears in the Budget of 1804?—Yes; you will find it in the 2d Hansard, page 351. Before going further I wish to state this, that the revenue, as it appears in that return of 1824, is larger than any other account of it that I have seen. I cannot understand why that is so, but I have taken it, not for that reason, but because it is the only one that presents the revenues of the two countries side by side; and I suppose it is just as likely there is an error on the one side as on the other. I have taken these two from the same return, not because this is the largest, but because it gives the revenues of the two countries together.

747. And it is the most favourable one; it presents a contrast to the excess?—It is, of course; if the revenue was taken at a lower figure, the 3,325,781 *l.* of excess would be somewhat smaller.

748. But it would not be materially different?—Not materially: it does differ certainly; it is larger than any I have seen in that return. I have not seen any other return of the English revenue.

749. Sir *Robert Peel.*] Is there any material difference between the two returns as to the revenues

revenues creditable to each fund?—No, I do not see any.

750. You say that the Revenue Return of 1824 is larger than any you have seen in any other return; is the difference between the two returns considerable?—Yes, indeed it is.

751. Would the balance brought from year to year to the credit of the revenue account for that deficiency?—I cannot account for the difference; but if I might hazard a conjecture I should say that yearly balances are brought forward and added to the revenue. This is done in the returns which are moved for in each year by Colonel Dunne, and the same may have been done in the return of 1824. At all events, I take the revenues of the two countries from the same return.

752. Lord *John Browne.*] Would this balance be added to the account of each country?—Yes.

753. So that it would not alter the proportions?—No. I now want to show the state of the account of Great Britain for that year; her contribution was 36,283,340 *l.*, as I believe I have shown; on the debt charges of Great Britain, the interest alone was 18,244,686 *l.* I am unable to state what the charge for sinking fund was for 1804, except on the authority of a statement which I got from Mr. Fisher, who says that he examined the accounts. I give it to the Committee secondhand; I suppose Mr. Fisher will verify it when he comes before you. He says that it was something over 6 millions for 1804. I have taken the separate charge of Great Britain for that year at 24 millions; that is, dropping all odd 100,000 *l.*, those taken together, the 24 millions added to the 36,283,340 *l.*, being her contribution to the expenditure of the year, made her liable for that year to the amount of 60,283,340 *l.* Now, Great Britain had to meet that, in net revenue, as shown by the same return of 1824, 45,303,386 *l.*; and the same Report of 1812, which shows the raising of cash to the amount of 5,653,646 *l.* for Ireland, shows a loan of 10 millions for England in cash; that added to her net revenue gives 55,303,386 *l.* as the total assets available, by loans and by revenue, to meet her charges for that year, amounting to 60,283,340 *l.*, showing a deficit for the year of 4,779,954 *l.*; so that the assets of Ireland in that year exceeded her liabilities by 3,325,781 *l.*, and the assets of Great Britain fall short of her liabilities by 4,970,954 *l.*

754. What are those proportions?—One is short nearly five millions.

755. Mr. *Finlay.*] Is not there, putting the two together, nearly a million and a half deficiency?—Yes. Take the 3,325,781 *l.* from the 4,970,954 *l.*, and you have a deficiency of nearly 1,400,000 *l.*; and it is very remarkable that though cash is raised for Great Britain that year to the amount of 10 millions, the stock issued, as I find by Act of Parliament, in respect of it, amounting to 18,200,000 *l.* for the terms of the loan were very disadvantageous, yet the addition to the debt of England that year in stock was under 9 millions, as appears from this Return of 1824. Although stock was created by Act of Parliament in that year to the extent of 18,200,000 *l.*, the increase in the funded debt of England was under 9 millions.

756. Lord *John Browne.*] Do you mean that stock was authorised to be created to the amount of 18 millions?—Yes, created by Act of Parliament.

757. *Chairman.*] Are you aware that although an Act of Parliament gives power to raise stock, it is not always done in each year?—That may be; that would make the case stronger on this account, because the 10 millions which I take as part of the assets of England would never have been raised.

758. Sir *Stafford Northcote.*] Have you taken into account that in that year the unfunded debt of Great Britain was increased by six millions, and that the funded debt of Ireland was reduced by a million? You will see, on the 5th of January 1804, the unfunded debt in Exchequer Bills of Great Britain was 19 millions, and on the 5th of January following it was 25 millions; therefore the unfunded debt of Great Britain had increased by six millions. If you turn to page 9, you will see that the unfunded debt of Ireland was 1,600,000 *l.*, and on the 5th of January following, it was 770,000 *l.*, making between 800,000 *l.* and 900,000 *l.* falling off; do you see that?—Yes, I see that.

759. That would account for so much, I think, would it not?—That, to a certain extent, modifies the calculation, certainly. I think that of the sums so raised, a portion might have been applied towards paying off the floating debt.

760. Lord *John Browne.*] You say that in that year nine millions was the amount actually added to the funded debt of Great Britain?—Yes.

761. What was the amount added to the funded debt of Ireland?—Over 10 millions; in respect of that five millions, 300,000 odd; I was going to state that fact.

762. And that was the period at which it was most disadvantageous to add largely to the debt, in consequence of the state of the money market?—Yes. I can state the terms of the loan; I took it from the statutes of the year; the principal portion of the money was raised at 182.

763. *Chairman.*] That was the largest amount at which it was raised during the war, I think?—I think it was.

764. Sir *Stafford Northcote.*] Did you say that it was over 10 millions?—Yes.

765. In this Return of 1824, it appears to have been raised from 37 millions to 45,700,000?—I take it from a table in this Report of 1812, which gives the increase of the debt from year to year; and I find the increase of debt that year is 10,277,000 *l.*; but I should add that that is Irish currency, which would probably bring it to something under 10 millions.

766. But it is less than nine millions?—You will find those figures that I have been referring to at page 30 of the Report of 1812; it tells clearly what the addition to the debt amounts to. The loan consisted of two sums of 4 millions and a half, borrowed at 182, and the stock represented by that sum is 8,190,000 *l.*; there was a sum of 1,153,846 *l.*, besides, at 112. That was five per cent. stock; that was borrowed on much smaller capital; it was 1,293,297 *l.* That does not come up to the 10 millions shown in the table, I do not know why. The Statute represents it as 9,482,000 *l.*

767. Sir *Edward Grogan.*] Has your attention been called to this account furnished by Lord Goderich?—Yes.

768. Will you state what the unfunded debt is, as given there, for Great Britain in 1804 and 1805, and for Ireland in those same years?—In the year 1804, for Ireland, it is 778,900 *l.*; that is at page 40. The total unfunded debt for England in the same year was 24,549,100 *l.* In the year

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year 1805 the unfunded debt for Great Britain was 26,311,200 *l.*, and for Ireland, 28,715 *l.*

769. How far do these figures account for the great surplus charged upon Ireland? — They would not account for it at all; still I doubt whether they are to be relied upon exactly, and I will explain why I think so.

770. The *O'Conor Don.*] The Irish unfunded debt appears to be the same in both Returns; both in that of 1824, and in that of Lord Goderich's of 1858?—It is very perplexing, because in some of these Returns the year is given as ending on the 5th of January; the one does tally exactly with the other, because the year 1803 is the same as the year ending 5th of January 1804; and in the year 1803 here, the unfunded debt of Ireland is given as 1,609,684 *l.* just the same, and I think that modifies my account to that extent.

771. In the year 1805, you will see the unfunded debt of Ireland is the same as in Lord Goderich's Return for the year 1804, and so on all through?—Yes, because the year 1805 means the year 1804 in this Return; it is the year ending the 5th of January 1805.

772. *Chairman.*] You find fault with the Return made in the year 1815: will you point out how you think the errors there occurred?—The figures given by the gentlemen who were under examination at the last sitting of the Committee, show that the greater portion of the large amount of money raised on Irish account, was raised in Great Britain; very little of it was raised in Ireland. I find, upon a close examination of the detailed accounts of payments towards joint expenditure, that all the payments credited to Ireland towards joint expenditure were payments made in support of the Irish establishments in Ireland; in fact, payments made out of the Irish Treasury in Ireland. Now, the accounts of the Committee of 1815 give no explanation whatever of the application of the monies raised in Great Britain for Ireland.

773. And you think the error arose in that manner, do you?—I do; I think that is the whole mistake. It appears to me that it would be a very important thing, and I suggested it to the Chairman, that an accurate return should be had of the remittances from this country to Ireland on account of the loans raised in this country for Ireland.

774. Have you yourself any accounts of those remittances?—I have never seen any such account. There is an account of remittances from the two exchequers, but it professes, on the face of it, to be, and is in fact, exclusive of monies raised for loans. I find in the detailed account given in these reports of the payments made towards joint expenditure by Ireland that they are all payments made in Ireland, out of the Irish Treasury, in support of Irish establishments; there is no account whatever given of the application of the monies which were raised in England for Ireland, and charged to Ireland.

775. The *O'Conor Don.*] Have you, in fact, some doubt whether the money raised in England, nominally, on behalf of Ireland was ever applied for the service of Ireland?—I do not believe it was; I am pretty sure that it was not remitted, and I think there is evidence in one of these reports that comes out very curiously, and apparently by accident. In the Report of 1815 there is a very curious paragraph at the end of the report, which convinces me that no account was kept of the application of the monies raised in this country for Ireland.

776. *Chairman.*] Would it not appear that the money raised in England was applied to the ordinary purposes of the war, and not for the interests of Ireland?—The expenditure for the war was not distinct as far as the two countries were concerned, from any other expenditure. There was general Imperial expenditure for the Army and other Imperial purposes. Ireland paid 70,000,000 *l.*, as appears by this report, towards the general expenses; every shilling of that was paid in Ireland, in support of the army and other establishments in Ireland. It was all paid there: no money was paid in this country, or outside Ireland; and what I complain of in these reports is, that there is no explanation whatever of the monies raised in this country, and charged to Ireland.

777. Sir *Edward Grogan.*] On Ireland's account?—On Ireland's account.

778. And charged to Ireland?—Yes.

779. Mr. *Finlay.*] Are you sure that no payments were made in England's exchequer on Ireland's account?—There may have been.

780. Interest on loans for instance?—There may have been; I suppose there were.

781. Lord *John Browne.*] Would that anything like account for the difference?—No. At all events this account is so far defective that it does not give any account of the application of these large sums of money.

782. *Chairman.*] Were there not remittances backwards and forwards from Ireland on account of the Exchequer?—Yes. There is not only the large sum unaccounted for raised in Great Britain, the amount of which was given by Mr. Chisholm on his examination; but in addition to that there are 17,000,000 *l.*, remitted from the Irish Exchequer to the English Exchequer. During those 16 years 2,446,000 *l.* was remitted the other way, leaving a balance of 14,582,667 *l.*, and of that sum there is no explanation nor account given whatever. Ireland gets no credit in this account for that sum.

783. Mr. *Banks Stanhope.*] Have you looked at an account of 1830 giving a balance-sheet for Ireland?—Yes, I have; that is an account in what is called Spring-Rice's Committee.

784. Have you ever seen a clear account of the payments made each year? I am taking what you may call the Irish Budget, the actual payments made, and the different purposes for which such payments were made?—I did not examine it very carefully.

785. *Chairman.*] Were these remittances from the Irish Exchequer over and above the payments made in Ireland towards the joint contribution?—Certainly; because all the payments on the face of this account were made in Ireland, and remittances from Ireland to this country could not be payments made in Ireland.

786. Did the Committee of 1815 take any notice of these remittances in their account?—No.

787. So far that account is defective, and in error, then?—In my opinion it is so.

788. Do you think that that ought to have been noticed by the Committee?—I think so; I think the money raised in England for Irish account, ought to have been accounted for.

789. You think that there is a comparative indulgence to Ireland in that account of 1817?—I should say no.

790. You

790. You are aware that in 1815 and 1816 there were certain calculations made of the proportions between the two countries of debt, sinking fund, and other subjects contemplated by the Act of Union; have you looked at those calculations?—Yes.

791. Do you think they were based on the data given by the Act of Union? For instance, as to the debt, do you think that by placing the 26,000,000 *l.* of pre-union debt as part of the element of the calculation, they were following the Act of Union?—I have already stated that I do not believe the Act of Union contemplated any merger of the two debts existing at the time of the Union.

792. Consequently, those calculations were not such as would enable the Government to declare indiscriminate taxation?—I should say not.

793. Are you aware whether that declaration required by the Act of Union ever was made to this hour?—I believe no formal declaration ever was made; but I would say, if Parliament were acting fairly in the matter between the two countries, and if there was no substantial injustice, that I would not consider the omission of that formal declaration a very important thing. If they passed an Act of Parliament, and did it without doing injury to either country, I would not rely much upon that omission.

794. But if they did an injury to either country?—That is the substantial question, and I am of opinion that Ireland was injured.

795. Is not such a declaration by Parliament an absolute Article of the Union?—It is required by the Act of Union.

796. And it was not performed?—It was not. I have never heard nor seen any evidence of it.

797. Do you think the consolidation of the exchequers is at all contemplated in any way by the Act of Union, or do you think it was in any way contrary to the Act of Union?—The consolidation of the two debts then existing, I think, was not contemplated, but I think the consolidation of the other part was contemplated by the Act.

798. Do you think that the consolidation of debts was done in defiance of the Act of Union?—I think I have correctly stated the meaning of the parties who originated the Act and carried it. Judging from their declarations and their speeches, and taking the meaning of the Act from the terms, which are not very clear, I would say it was not in contemplation to merge the two debts then existing, at any future time; that is my opinion.

799. Therefore the consolidation was not carried out in accordance either with the letter or spirit of the Act?—I think not.

800. Mr. *Lowe.*] Was not the Act of 1816 passed with the consent of the Irish Members in the House of Commons?—I do not know that any one objected to it.

801. Sir *Stafford Northcote.*] I think you stated in the beginning of your evidence that your opinion, which you gave with some hesitation, was that the exceptions contained in the 7th Article of the Act of Union contemplated two contingencies, either the total liquidation of the two debts, or the partial reduction of the British debt; do I understand that it is your opinion that it excludes a third possibility, namely, the contingency of the increase of the Irish debt, so as to bring it up to the ratio of 2 to 15 of the English?—That is my opinion, stated, as you have said, with hesitation.

802. Are you aware that persons of eminence have formed a different opinion upon that point?—I cannot call to mind the name of any eminent person.

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803. Should you consider Mr. O'Connell as a good witness upon such a subject?—I think a very fair witness; not infallible, I should say.

804. But Mr. O'Connell was qualified as a lawyer to form an opinion upon such a subject, was he not?—I should say he was.

805. And he was not likely to take a very prejudiced view against Ireland, I suppose?—I should say not.

806. Will you allow me to call your attention to a passage in the speech of Mr. O'Connell, when he was moving for the repeal of the Union in 1834, upon which he referred to this provision, and says, "Now one of the provisions of the Act of Union shows the fraud that was meditated if that provision had been that when the English Debt was brought down to the level of the Irish, the taxes would have been passed upon both, it would have been fair; but that Ireland should be equally liable to English taxation when her debt was raised to the Union proportion is most unjust; by going in debt, Ireland was to arrive at the happy consummation that her taxes were to be increased: this is literally and in terms the provision of the Union." Do you agree with that opinion of Mr. O'Connell, or do you disagree with it?—I do not agree with it, certainly.

807. At all events, his opinion is distinctly opposed to what you contend for?—He was making out a case against the Union as a fraudulent transaction.

808. *Chairman.*] Did he not assume it as the English interpretation, and not his own?—My opinion is, that Mr. O'Connell had a certain object before his mind at that time, and that was to discredit the Act of Union, and to establish, as he considered, the fraudulent character of it, and that he took that mode of doing it; I do not think it was a deliberate opinion given as a lawyer, it was more the speech of an advocate.

809. Sir *Stafford Northcote.*] Then you think that when he said, this is "literally and in terms the Act of Union," he did not mean it, or do you think it possible he may have meant this, that although it was literally and in terms the wording of the Act of Union, it was not in accordance with its spirit; do you think it is possible to draw a distinction between the letter and the spirit of the Act of Union upon that point?—I suppose it is possible in many cases to do so.

810. With regard to your construction of the Act or Treaty of Union, you said you were of opinion that the meaning of the paragraph which provides that "the revenues of Ireland should constitute a consolidated fund, which should be charged in the first instance with the interest of the debt of Ireland" and so forth, was that it should be charged with the interest of the then existing debt of Ireland; do you consider that you have a right to construe the debt of Ireland as meaning the then existing debt of Ireland, that is the pre-union debt, without taking into consideration any post-union debt?—I do not think it was contemplated to create any separate debt; I think it was understood then that it was to be a joint debt; that all future expenditure, and all loans to be raised for future expenditure were to be joint loans.

811. Then you consider that it was the spirit of the provision, that there should be no separate debt?

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debt?—That there should be no separate debt except that either country making provision by a surplus of taxes for the liquidation of any portion of this debt, should have the benefit of that liquidation to its separate account, that, I think, was the only distinction that was to be made.

812. Were you not a member of the Special Committee which was appointed by the Municipal Council of Dublin to investigate this subject?—Yes.

813. Do you assent to this passage, which I find at page 6 of the Report of that committee, "If the deficit of the Irish revenue was larger in any year than 2-15ths of the deficit of the British revenue, it might be held, assuming the Union to be a fair bargain, that Ireland was bound, if not by the letter at least by the spirit of the Act, to make good the deficit by a separate loan"?—Yes, and I confess without hesitation that my opinion as to the construction of the Act of Union has undergone a change very recently.

814. Then you do not agree with that view that was taken by the Committee of the Municipal Council?—Will you read it again, if you please?

815. "If the deficit of the Irish revenue was larger in any year than 2-15ths of the deficit of the British revenue, it might be held, assuming the Union to be a fair bargain, that Ireland was bound, if not by the letter, at least by the spirit of the Act, to make good the deficit by a separate loan"?—I say the same now, I say it might be held and I have said so all through, I gave my opinion with hesitation, and stated that there might be persons who were better qualified than myself to interpret the Act who might form a different opinion.

816. You mean to say that it might be held, but that in your opinion it ought not to be held?—I did not think so when I was writing those words.

817. But you think so now?—I do.

818. Sir *Edward Grogan.*] If you will read the next line in that paragraph, it will probably modify that opinion?—"But the accounts certainly show no such justification for having recourse to separate borrowing as against Ireland;" the meaning of that quotation may be this: that the question becomes merely theoretical, seeing that there was no justification in that point of view.

819. Sir *Stafford Northcote.*] According to the construction which you at first were disposed to put upon the Treaty of Union, you held that under no circumstances was it intended that there should be a separate debt created for Ireland after the Union?—Yes.

820. You now admit as arguable, although you do not agree to it, that under a certain contingency there might be such a separate loan?—I stated at the commencement of my evidence exactly what I state now, that the Act is capable of another interpretation, and that I should not be at all surprised if any one else reading the Act of Parliament formed a different opinion from mine; I have stated that all through.

821. Is this table which I see at the bottom of page 5 and the beginning of page 6 of the Report of the Committee of the Municipal Council, a table which you adopt and adhere to?—No, I do not adopt that table, I have given you a corrected form of it; that table assumes that the only separate charge affecting each country during those 14 years was the interest upon the funded unredeemed debt that amounts to 15,800,000 *l.* for Great Britain, and 1,100,000 *l.* odd for Ireland. I correct that in the account which I have placed before the Committee to-day by adding the Sinking Fund and Annuities to that charge, and that brings out a different result for both countries.

822. Then this account which we have had before us, and have been considering for some time, must not be taken as one by which you stand, but you refer us to an account which you have given us here, and which we have some difficulty in checking?—I beg to say, with reference to that, that I have not given you a figure without referring you to a document for it.

823. May I ask you, with reference to this table, whether you can say, correcting it as you now propose to correct it, what the deficit in the revenue of Great Britain was in the first year you gave, 1802; you state here 6,400,000 *l.*; what would it be according to the new mode of calculation?—If you add 4,200,000 *l.* to that, it would be 10,600,000 *l.*

824. That would be the English deficit?—That would be the English deficit for that year, because I increased the separate charge by 4,200,000 *l.*, bringing up the 15,800,000 *l.* separate charge to 20,000,000 *l.*

825. Then what do you make the deficit?—About 10,600,000 *l.*, I think.

826. What do you make the Irish deficit for that same year?—That would be about 2,100,000 *l.* in round numbers; that is, adding 400,000 *l.* to it.

827. What would be the proportion in 15ths between the Irish deficit and the English deficit for that year, taking the one as 10,600,000 *l.*, and the other as 2,100,000*l.*?—About 1-5th, speaking roughly.

828. That would be 3-15ths?—Yes, for that year.

829. Then, reverting to this passage, in which you say if the deficit of the Irish revenue was larger in any year than 2-15ths, it might be held, assuming the Union to be a fair bargain, Ireland would be bound to make good the deficit; does the case which I have put occur in 1801 and 1802?—It would occur under that interpretation.

830. Then it did happen in that year that the deficit of the Irish Revenue was larger than 2-15ths of the British?—Yes.

831. And, therefore, in the view of the Committee of which you were a member, it might be held, assuming the Union to be a fair bargain, Ireland was bound to make good the deficit?—I say so, upon that possible interpretation, which might be your interpretation of the Act, not mine; it might be held that Ireland would be bound to diminish that proportion.

832. You admit that this table which we have before us is not correct, because the third column in it has not been calculated correctly; do you think that all the other columns have been calculated correctly?—Assuming the return of 1824 to be a correct account of the revenues of the two countries, I should say so.

833. I think you told us some time ago that you wished to see how far the revenues of Great Britain and Ireland, respectively, were sufficient to meet their legitimate expenses, and what do you call their legitimate expenses?—I call the legitimate expenses of Ireland, those defined by this clause of the Act of the Union.

834. By legitimate expenses, do you mean her proportion of contribution to the joint revenue and

and her separate expenditure for her own debt?—Yes.

835. In order to ascertain that, you have given us a calculation, in which you take as your bases, first of all the payments with which Ireland was credited towards the joint expenditure in the Report of 1815, and then the sums which you calculate she had to pay in respect of her own debt, and you take her revenue and see how near that comes to these two amounts?—Yes.

836. But do those two amounts represent the whole of the Irish legitimate expenses?—No, and I state that in a note on the first page "these figures do not represent the true deficits, inasmuch as they do not include the interest upon loans contracted after the Union;" then I state the purposes for which I insert them; they sufficiently show what ought to have been the proportion between the loans contracted for the two countries respectively; I did not profess to state these as the true deficits.

837. But I challenge your mode of calculation here upon a different ground; you give your first column as an account of the payments with which Ireland was credited, but are these payments the same as the contributions that were due from Ireland?—No; these payments left Ireland, at the end of 15 years, in debt upon joint contribution to the amount of about six millions, which, I think, I mentioned somewhere in this Report.

838. Then do you consider that the amount that Ireland has paid, as given in page 30 of the Report of 1815, added to the amount which she was found in debt, that is, the six millions represents the whole of her contribution?—Yes.

839. Have you got that account before you?—Yes.

840. Confining ourselves to the 14 years, which this account includes, what do you find to have been Ireland's proportion of contribution?—Ireland's proportion of contribution is 86,183,334 *l.* as ascertained by this.

841. That is her proportion of contribution, is it?—Yes.

842. I see that the payments with which Ireland was credited were 70,609,000 *l.*?—Yes.

843. And that her proportion of contribution was 86 millions?—Yes.

844. Then is there not an account of 15 millions to be made out?—Yes; I see there is an error in that table; the 9,000,000 *l.* which I inserted in my account to-day is not included there.

845. So that this table is again inaccurate, both in column 1 and in column 3?—It is; it is inaccurate in not including that nine millions, certainly; I included it in my account to-day.

846. Are you aware that if we correct these two tables, by simply altering the payments into the contributions, both in Great Britain and in Ireland, you most materially alter the proportion between the deficits of the two countries?—I do not clearly understand the question.

847. Supposing you corrected this column of payments by adding the amount that was due for contribution here, which is made out for contribution, you would bring the deficit in the second table to 22,553,000 *l.* instead of 6,978,000 *l.*; are you aware of that fact?—By adding the nine millions, do you mean?

848. No; you have taken the payment as 70,609,600 *l.*, have you not?—Yes.

849. But the contributions were 86,183,000 *l.*?—Yes.

850. The difference between the statement that you make, and out of which you get a deficit of 6,978,000 *l.*, and the statement which you ought to have made if you had taken in the contributions, is no less than 15,574,000 *l.*?—No; I do not think that is putting the matter fairly.

851. Will you explain to me upon what principle you arrive at what you call the deficit?—Upon the supposition that no monies were borrowed from year to year to make up the annual deficits; and I bring out this deficit upon that hypothesis, merely to show what ought to have been the proportion between the aggregate loans to cover the whole of the deficits for the fifteen years.

852. As I understand, the principle upon which you proceed is this: you ascertain what the whole revenue of Ireland in those fourteen years was; you ascertain what the legitimate expenses of Ireland in those fourteen years were; and then you take the revenue from the expenses, and you find what the amount was that was deficient?—Yes.

853. Which amount was raised, or as you say might have been raised, by loan?—Yes.

854. Now, in order to find what the legitimate expenses of Ireland were, you have taken the payments?—Yes.

855. And you now admit that you ought to have taken the contributions?—No, I do not admit that; I point out that in a subsequent part of the Report; there is six millions to be added.

856. We are not talking now of what there is in the Report; I am talking of the calculations which you have given us to-day; a calculation in which I think you take the payments as one of the bases of your calculation, do you not?—Yes.

857. But instead of the payments, you ought to have taken the contributions?—Yes.

858. Then the difference between the payments and the contributions is fifteen millions, is it not?—How is that?

859. Because the contributions were 86,130,000 *l.*, and the payments were 70,609,000 *l.*?—But I gave you the payments at 80,090,284 *l.* in my account, because I stated 9,609,776 *l.* being the amount of five payments made in the years 1810, 1811, 1812, 1813 and 1814.

860. Then your account to-day is less incorrect than the account given here; is that so?—I do not think that is the way to put it; I think my account to-day is correct.

861. Even then, you leave out six millions that was due to Ireland from Great Britain?—Yes; but I will explain that to your satisfaction by a paragraph, which I was going to quote for a different purpose, in the Report of 1815; and it is a very remarkable one, and well worthy your attention. It is the last paragraph of that Report at page 7, and is in these words: "But your Committee have to observe that it appears, from a document laid before them, and annexed in the Appendix, that to meet this balance due to Great Britain, there was at the disposal of the Irish Exchequer upon that day, that is on the 5th of January 1815, a sum of 5,864,165 *l.*, of which 3,852,383 *l.* actually lay in the British Exchequer" (a most remarkable fact), "awaiting the forms of transfer to its proper head, in discharge of the contribution account; which sum of 5,864,165 *l.* being deducted from the above sum of 9,000,000 *l.*, leaves the unfunded debt

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debt and demands outstanding, on the 5th of January 1818, 3,461,571 *l.*, of which 2,708,750 *l.* exist as Treasury Bills, provided with interest and sinking fund." Now, the inference I draw from that is, that if there was a deficit of six millions, there was a sum in the English Treasury belonging to Ireland, applied to meet that, and it is a very remarkable thing; it would appear, I think, on the face of things, that the Committee were ignorant of that fact at the time they struck the balance; and it was when some charitable individual laid this document before them, they were first aware that this money was, or ought to be, in the British Exchequer for Ireland. I think that throws some light upon the whole transaction, and gives colour to a suggestion I made as explaining the whole error, that there were means applied in the British Exchequer for Ireland, but not credited.

862. Mr. *Hankey.*] Do you think that there was some balance remaining at the commencement of the account?—Yes, there was a balance in the Irish Exchequer of one million.

863. Then you must deduct that one balance from the other, at all events?—On the contrary, I should say that also was to be credited to Ireland.

864. If the balance was on the same side, undoubtedly?—So it was; it was a balance then in the Irish Exchequer.

865. Sir *Stafford Northcote.*] There is another point in this Report of the Special Committee upon which I should like to ask you a question: you say, at page 7, there is a circumstance which appears on the face of the accounts, and which is calculated to excite grave suspicions as to the accuracy of the statement of the Committee of 1815; and the Committee there refer to the state of the debt on the 5th of January 1816 and 1817, and state that there is a discrepancy between them; do you adhere to that statement?—I never made that statement, nor do I adhere to it as casting any suspicions upon the good faith of the parties, but I think it is some evidence of the incorrectness of the account, so long as it remains unexplained.

866. You think it is a matter, at all events, which requires explanation?—Exactly; and I should be very glad if you could throw any light upon it, for it puzzled me at the time.

867. Can you tell me where the account is taken from which shows, on the 5th of January 1816, the debt stated in this form?—It is in the Return of 1824, at page 2, you will find the debt for Great Britain, on the 5th of January 1817, is stated at 688,820,032 *l.*

868. That is on the 5th of January 1817, not 1816?—No, 1817.

869. That is merely a misprint then?—It is a misprint.

870. And all through this statement of the special Committee, the year is given wrongly, I observe?—I stated that the total above given represents the joint Imperial debt on the 1st of January 1817.

871. Assuming that there was no increase or diminution of either debt during the year 1816?—Exactly; that is what is stated in the Report.

872. You will see as I go on, that you have made a mistake in the year?—On the 5th of January 1817, you will find the debt stated at 688,820,032 *l.*

873. Sir *Edward Grogan.*] What is the figure stated in the Report as to 1816?—Something a little over that, 705,581,420 *l.*

874. Sir *Stafford Northcote.*] What debt is that?—That is the separate debt of Great Britain.

875. But what kind of debt?—Funded unredeemed debt.

876. Where do you get the 107,000,000 *l.* for Ireland from?—From the 8th page of the Return of 1824.

877. That is also funded unredeemed, is it not; read the heading of it?—Funded unredeemed in Great Britain and Ireland.

878. Then, we find that on the 5th of January 1817, these figures were so?—Yes.

879. Where do you find that the same return gives the joint debt in the following year as 755,000,000 *l.*?—That is in the second page of the Report of 1824.

880. That is the funded unredeemed debt of what?—I suppose of the Empire, for the separate debts ceased then.

881. Would you be kind enough to tell me what year you are speaking of?—The year ending the 5th of January 1818.

882. But you have here spoken of the 1st of January 1817?—I have also given you the state of the debts upon that day.

883. It is important to know which day you mean?—I mean that the debt on the 5th of January 1817 amounted to 796,200,190 *l.* for both countries.

884. In which year was it that it amounted to 755,000,000 *l.*?—That is on the 5th of January 1818. That is at the end of the first year after the consolidation.

885. Would you look at page 4 of this same return; what is stated there?—I see the funded unredeemed debt of Ireland on the 5th of January 1818 is 21,100,430 *l.*

886. But the special Committee have omitted that from this calculation, have they not?—I do not know whether that is separate from the 755,000,000 *l.*, but it will appear in this return (Lord Goderich's) whether it is or no; if it is, of course I have made a mistake as to that.

887. And a mistake of 21,000,000 *l.*?—Yes, the entire discrepancy is about 40,000,000 *l.* That would account for about 21,000,000 *l.* of it. I will just look at the figures in this, and that will explain it.

888. Then that accounts for half the difference which seemed so alarming?—It is so.

889. Now with regard to the other half, this is unredeemed debt that you are speaking of, is it not?—Yes.

890. Can you tell me what the amount of redeemed debt was at that time?—It appears, on 5th of January 1817, to be 25,596,949 *l.*

891. Where do you get this from?—It is in the same return of 1824, in the first column on the third page.

892. Look at the top of that page?—It is "The Charge of Unredeemed Debt."

893. You will not find the redeemed debt in that return, I think?—No, I believe not.

894. Are you aware that in the Finance Accounts it will be found that the amount of public debt in the hands of the Commissioners for the Reduction of the National Debt, on the 5th of January 1818, was rather more than 20,000,000 *l.* greater than it was in the year preceding?—That

That is, there was so much stock redeemed in that year.

895. I will give you the difference between the public stock in the hands of the Commissioners for the Reduction of the National Debt on the 5th of January 1817 and the 5th of January 1818. On the 5th of January 1817 it was 59,607,000 *l.*, and on the 5th of January 1818, 81,955,000 *l.*, showing an increase in the amount of stock which had been transferred to the National Debt Commissioners in that year of somewhat more than 21,000,000 *l.*?—If that be so, I admit that it is a complete explanation of a circumstance that I did not attach very great importance to.

896. Although you did not attach great importance to it, the Committee appear to have done so, as they considered it was calculated to attach grave suspicions to the statements of the Committee of 1817?—I think, *primâ facie*, and unexplained it would do so, but I think that is an explanation of it if the statements you make be correct, and I take them of course as being correct.

897. If the Committee who drew up this report had turned over the pages of the report from which they were quoting, they would have found the explanation of one-half at all events of this discrepancy?—That would imply that the 21,000,000 *l.* was not included in the 755,000,000*l.*; that would strike a person reading that, that the debt for the year 1817 was the Imperial debt, and was the whole of the Imperial debt, because it does not state at the top of the column that it was merely debt funded in Great Britain.

898. At all events they did not inquire what the meaning of this second return was, and they did not compare it with the returns of the National Debt that was moved for by Lord Goderich?—No; assuming as I do that your statement as to the amount of redeemed debt for that year is correct, that is a fair and full explanation of that discrepancy, and therefore that observation of mine loses all its value.

899. Mr. *Banks Stanhope.*] May I ask you what you make the deficit of Ireland between the revenue and the payments on 5th January 1802, now you have taken it in this new manner?—I can make a guess at it.

900. Did you not state it?—No; I did not state it, but I should be able to form some approximation.

901. I am taking it from this table, you have a corrected account. I want to know what it is according to your corrected account?—The deficit would be something like 2,100,000 *l.*

902. You appear to have taken a statement of the payments from the Report of 1815?—Yes.

903. And you have taken the revenue from the Report of 1824?—Yes.

904. Are you aware that there was a statement of the revenue of Ireland in the Committee of 1815?—Yes, certainly; and I beg to remind you that I stated, that this statement from the Report of 1824, was the largest that I had seen, and I explained why it was I took that in preference to any other, namely, because it presents the revenues of the two countries side by side, and it was the only return that I was aware of that did so.

905. I suppose it was Ireland solely; if you wish to see the difference between the payments and the revenue, the better plan would be to take the return of the same Committee, would it not?—Perhaps so; but it would not enable me to institute a comparison between the two countries.

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906. I am not talking of the two countries, I am taking Ireland only; have you ever taken the account of 1830 (Mr. Rice's Committee), which gives you the actual balance-sheet of each year?—I looked at it, and my impression about it was, that it was entirely unreliable, and I will tell you why, the very first item that I see in the balance-sheet now before me, says, "Raised by the creation of debt, 90,417,065 *l.* 11 *s.* 8 *d.*"

907. I am not taking the abstract of all the years, there is a balance-sheet for every single year since the Union; have you looked into the individual years?—I have not, and I am explaining why I did not take the trouble of doing so, because I saw upon the face of this Report enough to convince me that it was entirely unreliable as a financial document It states that 90 millions, in cash, were raised during the 15 years ending 1817; now, I know as a matter of fact, and Mr. Chisholm stated it here the other day, that the amount raised by statute during that time, was only 76,631,820 *l.*, therefore I have no reliance upon a Report that states that.

908. Have you looked carefully through that Report before stating it to be wrong?—Yes, I think I have done so.

909. Do you see just below a sum remitted to the British Exchequer of 14 millions?—Yes.

910. If you take 14 millions from 90 millions, that would come to about 76 millions, would it not?—That will not do; if 90 millions were raised in cash for Ireland, we should have evidence of it on on the Statute Books; no monies are raised except by Act of Parliament, and the Acts of Parliament cover only 76 millions. I do not believe that 90 millions in cash was raised for Ireland, and this document covers only 15 of the 16 years; and it states in those 15 years that the amount raised in cash was 90 millions, whereas the accounts in the Treasury Office, as explained by Mr. Chisholm, show only 76 millions raised in 16 years.

911. I think I understood this to mean, that 90 millions had been originally raised, and 30 millions paid off?—That does not at all explain the matter, or help it in the slightest degree, because the discrepancy I advert to was between the Acts of Parliament and this statement.

912. You say that the 90 millions must be wrong, because this gentleman, Mr. Chisholm, said that it was 76 millions?—No; I say so because the Acts of Parliament say it.

913. Do the Acts of Parliament say that it is 76 millions?—Yes.

914. There is a sum stated here as having been remitted from the Irish Exchequer to the English Exchequer, that, accidentally at all events, if it be so, makes precisely the difference between the 76 millions and the 90 millions, does it not?—Do you think that if 90 millions were, in fact, raised in cash, that the remitting of 14 millions to England would make it only 76 millions raised for Ireland?—I do not understand the connexion between the two; if 90 millions were raised for Ireland, it ought to appear upon the face of the statutes; now, only 76 millions appear on the face of the statutes, and, therefore, I say that 90 millions was not raised for Ireland; no matter what became of it, the application of it is another question; it might have been remitted to China,

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or any country on the face of the earth, but I say it was not raised.

915. Have you looked through all the Acts of Parliament to see exactly the sums that were raised?—Every one; and if you like, I can tell you every single shilling that was authorised to be raised from the passing of the Act of Union till the year 1817.

916. Will you tell me what sum was raised in the year ending 1802, authorised by Act of Parliament?—£. 2,500,000 was raised at 175, representing stock to the amount of 4,378,000 *l.*; is that stated at 3,500,000 *l.* there?

917. Yes?—Then I will give you additional evidence to show that that is wrong, and to prove how very unreliable that document is as a financial document. At page 8 of the Report of 1812, the sums raised from time to time in each year are given for the two countries, side by side, and it corresponds exactly with what I find was the sum raised for Ireland that year, allowing for the difference of Irish currency, that is, it corresponds with the statement I gave you, and which is upon the face of the Statute Book, 2,500,000 *l*, so that Report of 1830, at the very outset, is a discredited document.

918. Will you be kind enough to look again at the page you quoted, page 8, that is the year 1801, is it not?—Yes. "Raised in the year 1801, which is the year ending 5th January 1802."

919. That is 2,500,000 *l.*, is it not?—Yes, in Irish currency.

920. Will you go one year beyond the year 1803?—In the year ending 5th January 1803 the amount raised by statute was 3,625,000 *l.*; you will see in the Report of 1812, that it was 3,500,000 *l.* in British currency, which brings it exactly to the same; so far the two correspond that year, by accident, I suppose.

921. Take the next year?—That is 2,000,000 *l.* raised at 160.

922. This is two millions, therefore it is not far wrong there, you see; now, will you take the year 1804?—In 1804 the sum raised was 5,653,846 *l.*, raised in two sums.

923. Here, again, it is stated at less 4,915,000 *l.*?—That is incorrect; the Report of 1812 corresponds to a shilling with the statute authorising the loan of that year.

924. Sir *Edward Grogan.*] What is the sum mentioned in the Act of Parliament?—The Act of Parliament authorized two sums to be raised, one of 4,500,000 *l.* at 182, and the other 1,153,846 *l.* at 112, representing 1,292,297 *l.* in stock.

925. Mr. *Banks Stanhope.*] What year was that?—1804; that is, the year ending 5th January 1805. In all, it makes 5,653,846 *l.* raised that year.

926. Then this is quite correct, also 5,653,578 *l.*, or nearly so?—Very good.

927. But you see you say that it is so thoroughly unreliable?—I infer that from the first statement made on it.

928. I wish to take you through this; to take every identical year; take the year 1805, if you please?—That consists of two sums of 2,500,000 *l.* and 1,500,000 *l.*, making in all 4,000,000 *l.* in cash.

929. Here it is stated at 4,561,000 *l.*?—Well, that is half-a-million in excess, and the Report of 1812 corresponds with the Act of Parliament, which authorizes four millions.

930. Now, take the year 1806?—That is the year ending 5th January 1807; it is four millions.

931. That is rather different from both: the Report of 1812 gives it as 3,846,000 *l.*, and this is 4,023,000 *l.*; at all events it comes sufficiently near?—Yes.

932. Take the year 1807?—Three millions and a half.

933. This is funded and unfunded 3,200,000 *l.*?—By statute it is 3,500,000 *l.*

934. Now, 1808?—There are three sums authorised to be raised that year: 2,500,000 *l.*, 750,000 *l.*, and 1,250,000 *l.*, making in all 4,500,000 *l.*

935. Here it is 4,900,000?—By statute it is 4,500,000 *l.*

936. You are talking about funded debt only, are you not?—Yes.

937. What was it in the year 1809?—£. 4,250,000.

938. Sir *Edward Grogan.*] When you are quoting from the Acts of Parliament, are you stating the total amount authorised to be raised in any year, and is it specified in what manner it is to be raised; is it funded or unfunded?—Altogether funded; I am not speaking of the unfunded debt.

939. Mr. *Banks Stanhope.*] In the year 1810 the cash authorised to be raised was 5,400,000 *l.*, was it not?—£. 5,200,000.

940. And in 1811?—£. 7,000,000.

941. Are the two together, funded and unfunded, 6,700,000 *l.* and 5,043,000 *l.*?—There is a question about four millions and a half; the only thing the Act of Parliament says about that is, that the Treasury shall be empowered to remit a portion of a loan of 12 millions to Ireland, and the Committee of 1815 take it for granted that not only was the money remitted to Ireland, but also that when it reached Ireland it was properly chargeable to Irish account.

942. Sir *Stafford Northcote.*] You think it should have been a present to Ireland?—No but I can easily conceive a case when it would be necessary to remit a sum to Ireland, for imperial purposes, which ought not to be chargeable to Ireland; for instance, a French invasion; there might be 100,000,000 *l.* spent to resist that, but it should be spent in Ireland for the Empire. The fact of its being spent in Ireland is no reason at all why it should be charged exclusively to Ireland.

943. Lord *John Browne.*] Would not the payment of troops be an instance in point?—Just so.

944. Mr. *Banks Stanhope.*] What was the amount raised in the year 1812?—£. 5,850,000.

945. Here it is 5,800,000 *l.*; what was it in 1813?—£. 8,000,000.

946. This is 7,000,000 *l.*; in round numbers; what was it in 1814?—£. 8,500,000.

947. This is 7,000,000 *l.* funded; funded and unfunded it is what you state. Now, 1815?—£9,000,000.

948. This is 10,200,000 *l.* funded?—That is necessarily wrong.

949. Will you go back to the year before, and you will find there is also a difference?—It is 8,500,000 *l.*

950. Do you find that is 1,000,000 *l.* under what you have just stated, and in the other 1,000,000 *l.* above; so that if you add the two together they are correct, although separately they are wrong?—I only state that the Act does not authorise that.

951. What is it in the year 1816, the last year?

year?—Nothing; the statute does not authorise any borrowing for Ireland that year.

952. Here it is 2,500,000 *l.*—As I state, the statute does not authorise any borrowing for Ireland that year.

953. Does not the explanation that was given the other day explain this difference, that the 14,000,000 *l.* taken from the 90,000,000 *l.* makes the 76,000,000 *l.*?—I cannot see the connexion.

954. Your 76,000,000 *l.* applies to funded debt?—Yes.

955. This says, "Raised by the creation of debt;" it does not say, "Raised by the creation of funded debt," but raised by the creation of all debt, funded and unfunded?—Yes.

956. Do you not suppose that the amount of unfunded debt raised in those 15 years would be sufficient to make the difference between the 76,000,000 *l.* and the 90,000,000 *l.*?—Yes; I think possibly it might.

957. Therefore, it might be perfectly correct that the Acts of Parliament should authorise 76,000,000 *l.* of funded debt to be raised, and yet that the sum raised should be 90,000,000 *l.*?—No, not in pursuance of the Acts of Parliament.

958. But the sum raised by the creation of debt, funded and unfunded, might be 90,000,000 *l.*, although the sum raised by funded debt under Acts of Parliament was 76,000,000 *l.*?—Yes; the unfunded debt might account for the excess.

959. Then the fact that the Acts of Parliament only provide for 76,000,000 *l.* does not necessarily prove that the 90,000,000 *l.* raised should be wrong?—If you take in the unfunded debt, I would not say that it necessarily follows that it would be wrong; I am speaking about the Acts of Parliament which authorise the creation of annuities, the addition to the permanent debt of the country.

960. You say that you have looked very closely into this return, and you state that it is unreliable?—I think it is.

961. Will you just look at the page immediately before the one we have been referring to in Spring Rice's Report, page 26 in your pamphlet, what is the sum there given as the creation of funded debt?—Money raised in Ireland, 15,000,000 *l.*; yes, I see it.

962. You say the return is inaccurate, and yet you see in your own pamphlet you have a statement proving that it is perfectly correct according to the figures?—Yes, it is so.

963. And yet it is merely from the circumstance that those sums of 90,000,000 *l.* and 76,000,000 *l.* did not agree, that you condemn the whole of Spring Rice's Report?—That is not the only ground upon which I condemn it.

964. But you said that it was unreliable upon the face of it?—I took the 90,000,000 *l.* to mean funded debt.

965. And you are now perfectly satisfied, according to the explanation in your own pamphlet?—This is not my own pamphlet, in that sense.

966. At all events, this is taken from Spring Rice's Report; it is the same thing; you give the explanation that the funded debt raised, was 76,000,000 *l.*?—Yes.

967. And the unfunded debt 24,000,000 *l.*, and that those two make the 90,000,000 *l.*?—Yes.

968. Mr. *Longfield.*] Are you satisfied now that that explanation clears it up?—I think it does; but as to this being my pamphlet, allow me to say that document was handed in by a gentleman before the Committee of which I was a member, and I am not to be answerable for it; I should be sorry to hold every member of this Committee answerable for any document that might be handed in before them.

969. Sir *Stafford Northcote.*] I believe this table was given in by Mr. Stanton before the Committee?—It was.

970. And you do not hold yourself responsible for the accuracy of Mr. Stanton's figures?—Not for the figures in that document.

971. *Chairman.*] Nor for the accuracy of any of those that have been put in?—No; nor do I hold out myself as having a very accurate knowledge of all the documents so handed in.

972. Are not the discrepancies in almost all the Government Returns, quite sufficient to justify a doubt occuring upon any point?—I must say that there is another element in this Report, which makes me think it an unreliable document, and that is the statement of the Revenue at 60,000,000 *l.*, for the whole time.

973. Mr. *Banks Stanhope.*] I suppose I may take it that it is to a certain degree reliable?—You may if you choose; I will not answer for it.

974. Here is a statement for the first year, that is the year 1801; allow me to put it before you; look at pages 81 and 75, in the one are the receipts and in the other the payments for the year 1802; and now let me direct your attention to Spring Rice's Report of those years, and first to the year ending 5th January 1802?—I find in the year 1800, the first year of the Union, the assets of Ireland, if I may call them assets, consist of three items; the first is a balance in the Exchequer of 1,487,388 *l.*, and I find that stated in the statute book at 1,697,000 *l.*, whether that discrepancy may be accounted for by the difference in the currency or not I do not know.

975. Which is the statute book in?—In English. Then there is the income of the country stated at 2,490,978 *l.*; I wish to compare that with the Return of 1824, and see how they agree.

976. The Return is not given in detail in 1824 I think, is it?—No, it is not; the net revenue for the year is set down at 3,341,892 *l.*

977. Mr. *Hankey.*] How do you make those two agree?—I cannot.

978. Mr. *Banks Stanhope.*] Let me hand you a document which is very clear in detail, the receipts of the years from 1813; will you take that and compare the deficiency of the Treasury in the separate years?—They would tally. I wish to repeat that although the Returns of 1824 is larger for Ireland than any I have seen, I took it simply in order to compare the Revenues of the countries together, which that Return enables me to do.

979. I wish you to satisfy yourself if my statement is right first, not so much as to receipts but as to payments. You will see at page 81 what was paid on the separate account; then see in what manner those payments were divided; and then, the difference between the receipts and the payment; take the year ending 5th January 1802?—It gives interest and management payable in Ireland, 863,000 *l.*

980. Take England and Ireland together?—Dividends, interest, and management of the debt, 1,474,327 *l.*

981. That I presume would have to be paid before

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before any sum could be applied to the joint expenditure, would it not?—Yes.

982. Will you go on?—Total payments out of the Consolidated Fund, 1,936,148 *l.*

983. Was no portion of that settled on the separate account of Ireland by the Act of Union, or by agreement?—Yes, certainly; the Civil List was a part of the joint expenditure and in the budget.

984. Then the whole of that would be joint expenditure?—Yes; these are put in as joint expenditure, Civil List, interest on Treasury Bills, due at the time, I presume. That was a part of the anti-Union debt of Ireland.

985. And that would have to be deducted before any portion of the joint expenditure?—I think so, 89,000 *l.*; then there is "provisions and grants of Parliament for the army and navy;" that is all joint expenditure.

986. Go a little lower, and you will find something about debt?—"Applied to the reduction of debt, 1,515,053 *l.* 15 *s.* 11½ *d.*"

987. I presume the whole of that again would have to be taken off the separate account before the balance could be paid to joint expenditure?—If so, that ought to extinguish a portion of the Irish debt.

988. For the year, at all events it would have to be taken in the receipts before that balance could be paid for joint expenditure?—It would in that case; but then the Irish separate debt ought to be so much less.

989. That is a separate thing; I wish to deal with the income and expenditure of the year; have you any reason to doubt the statement that that sum was applied?—I will look into that for a moment, and then answer the question; I think it is an important one.

990. I presume it would form a portion of redeemed debt, would it not?—Yes, but I find no evidence that any debt was redeemed.

991. May I draw your attention to page 211, of the year 1847 (Mr. Brown's Return). You will there find the redeemed debt on the 5th of January 1802, and on the 5th of January 1803; and you will find an increase of 500,000 *l.* in the debt?—In 1802 the redeemed debt was 1,444,000 *l.*, the redeemed debt the year before was 951,000 *l.*, that hardly accounts for the 1,515,000 *l.*; it looks to be half a million there, but it represents nothing like that in point of cash.

992. At all events, supposing that did actually go, it would have to be deducted before the balance was paid to the joint expenditure?—I suppose it would. I think that would depend upon several circumstances; for observe this, that the debt might have been, and probably was, redeemed with the produce of the sinking fund; now the sinking fund was made up of annuities falling in, and interest on stock, previously redeemed; although that might have been redeemed, it was not entirely redeemed out of the revenue; it does not represent the payment out of the revenue of the country, it represents the produce of the sinking fund, which is quite a different thing; you seem to assume that all the stock that was redeemed must have been paid for out of the revenue of the country for the time. I do not think so. I do not think that any of it was paid out of the revenue of the country; the practice was, to apply the sinking fund to the redemption of stock, and nothing else.

993. I find here a sum applied to the redemption of debt, 410,000 *l.* I presume that sum would have to be deducted before the balance could be paid to the joint expenditure?—Not out of the revenue, because the redemption of debt did not take place by payments out of the revenue.

994. Mr. *Hankey.*] Out of what fund did that take place?—I will give you the analysis of the sinking fund: it consisted of four items, that is, one per cent. on every hundred pounds of stock created; there was a tax laid on, of one pound for every hundred, and so far it comes out of the revenue; but besides that, annuities fell in from time to time, which were kept paid, and interest on stock which had been redeemed.

995. Now, do you mean that annuities were kept paid?—By a fiction they were supposed to remain subsisting, although they had fallen in, and they were transferred to the Commissioners for the reduction of the International Debt.

996. Surely, after the expiration of the annuities, the account could not have been kept alive, could it?—Yes, it was so; it fell into the sinking fund, that was the phrase. Instead of expiring, the annuities fell into the sinking fund. I am not of course endeavouring to justify the sinking fund.

997. Mr. *Banks Stanhope.*] Are you aware that a certain sum of Irish debt was paid off every year?—I believe so, and of the English debt also.

998. I now wish to keep you to the Irish debt entirely. If that was paid off, from what other fund could it have been paid from, than from the revenue of the year; the revenue represents the actual revenue, in loans raised; from what other source was it paid off, if it was not from that. Take the year ending the 5th of January 1802; according to Mr. Spring Rice's statement, part of the payment of the year is 410,500 *l.*, applied to the reduction of debt. I find a statement here, that 520,000 *l.* of the debt of Ireland was paid off that year, is that so?—Yes.

999. I suppose these two statements would tally. I find a statement here in Mr. McGregor's return. "Irish debt created, and Irish debt paid off:" will you look at the total Irish debt paid off in the year 1802, and state what it is—It is represented here as 523,529 *l.*

1000. And here I have a statement of 410,000 *l.* being applied to the reduction of debt raised in Ireland and Great Britain?—I thought it was a million and some odd.

1001. £. 410,000 to discharge Irish Treasury bills, taking that and the other sum together, it makes a million and a half?—Well, does that explain the item? This shows 492,525 *l.* in stock.

1002. Suppose this is right, this 410,000 *l.* would have to be deducted before the balance-sheet could be applied to the joint account, would it not?—I presume it would.

1003. Therefore there was a much larger sum required to be made up than you supposed in the payment for joint account; the net sum from the Irish revenue exhibits a general deficit in proportion to some of the payments that you quoted here, is not that so?—No, it would not be less for the purpose, and I will tell you why; because debts paid off must cut down the debt at the end of the period, and monies applied to the reduction of debt, must tell on the state of the debt at the end of the time, so that I do not think that makes any difference.

1004. It did make a difference for that year, did it not?—If you take a series of years; take the

the 16 years for instance, it does not make any difference, whether you apply a portion of the revenue to the payment of the debt in that way or not; it is just cutting a piece off the one end, and putting it on to the other.

1005. Was not that the way in which the debt was created; the system at that time was to raise a large amount of debt in every year, and to put by a certain portion, was it not?—Certainly.

1006. And therefore these sums put by, year by year, represented the 30 millions, which was paid off by 90 millions, does it not?—It might do so.

1007. Look at your own pamphlet, at page 27, you will find it there "applied to the redemption of debt, 30 millions?"—Yes.

1008. And that 30 millions is taken from 90 millions raised?—Yes.

1009. That represents the 16 years, does it not?—Fifteen years.

1010. Taking the receipts for 1802, you will find them made up amongst other things of three millions and a half raised by loan, three millions and a half was required to be raised that year, representing the amount of difference according to this Return, between the receipts and payments?—That was not raised.

1011. It is given here as 3,500,000 *l.* for the year ending 5th of January 1802?—That is the year 1801; that is wrong, it was 2,538,000 *l.*, according to the statute.

1012. Sir *Edward Grogan.*] You have been questioned a good deal as to the difference of money each year authorised to be raised under Act of Parliament for Ireland's use, and the amount charged to her; 90,000,000 *l.*, was charged, and 75,000,000 *l.* or 76,000,000 *l.* was authorised to be raised; is that the fact?—I did not make any observation of that kind.

1013. You stated, if I recollect correctly, that according to the statutes authorising each separate loan, it did not amount to anything like 90,000,000 *l.*?—I think the explanation that was given as to that was quite satisfactory; because the Report shows that only 75,000,000 *l.* or 76,000,000 *l.* was of the funded debt, which I was speaking of exclusively. 75,000,000 *l.* in cash of funded debt was the amount raised, and that I think corresponds substantially with the statement in Spring Rice's Report.

1014. As to the 90,000,000 *l.*?—Yes, because the balance was raised in Treasury Bills; in fact, a floating balance was paid off from year to year; and I do not consider that ought to be called "debt," because it was paid as fast as it was raised; in fact, it was just like drawing a bill of exchange, and paying it when due.

1015. Do I then understand you to state that by the Acts of Parliament authorising loans to be raised for Ireland in those several years, a sum of 76,000,000 *l.* was authorised to be raised?—That was the sum that the Committee of 1815 assumed had been raised for Ireland; but I doubt very much whether the words of the Acts of Parliament are sufficient to fix that as a charge upon Ireland. I do not think they are; in some two or three cases, and they have reference to large amounts, the Acts of Parliament merely provide that the Treasury shall be at liberty to remit so much toc Ireland, without making it a charge upon the Consolidated Fund of Ireland at all. The Committee of 1815 assume, that every shilling which the Treasury was empowered to remit to Ireland, was a charge upon Ireland. I think they were wrong in that.

1016. I believe that occurred in one year, the year 1811, in a very remarkable way?—It did, to the extent of 4,500,000 *l.*

1017. Did it occur in any other year?—It did.

Martis, 10° *die Maii*, 1864.

MEMBERS PRESENT:

Lord John Brown.
Sir George Colthurst.
The O'Conor Don.
Colonel Dunne.
Mr. Finlay.
Sir Edward Grogan.
Mr. Hankey.
Mr. Hennessy.
Sir Frederick Heygate.
Mr. Howes.
Mr. Longfield.
Mr. Lowe.
Sir Stafford Northcote.
Sir Robert Peel.
Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

JOHN B. DILLON, Esq., re-called; and further Examined.

J. B. Dillon, Esq.
10 May 1864.

BEFORE my examination is proceeded with I wish to be allowed to hand in a statement, in correction of my evidence on the previous day, with reference to the assets and liabilities of the two countries for the 14 years. The statement was as follows:

SUMMARY showing the Assets and Liabilities of Great Britain during 14 years, to 5th January 1815, and the amount of her Deficit, assuming that no Loans had been raised during that period.

Great Britain:—Total payments claimed to have been made towards joint expenditure in 14 years, ending 5th January 1815, 661,949,334 *l.*; to meet which Great Britain had revenue for 14 years, 807,195,590 *l.* Five sums, repaid by Ireland in 1810, 1811, 1812, 1813, and 1814, 9,461,276 *l.* Total assets, 816,656,856 *l.* Deduct 14 years' charge of separate debt, which (including annuities and sinking fund) amounted at the time of the Union, 1st January 1801, to 21,627,309 *l.*, 302,782,326 *l.* Balance applicable to joint expenditure, 513,874,540 *l.* Deficit to be increased by interest on annual loans, 148,074,794 *l.*

SUMMARY showing Assets and Liabilities of Ireland during 14 years to 5th January 1815, and the Amount of her Deficit, assuming that no Loans had been raised during that period:

Ireland.—Total credited payments towards joint expenditure in 14 years ending 5th January 1815, 70,609,008 *l.* Add five sums repaid by Ireland in 1810, 1811, 1812, 1813, and 1814, 9,461,276 *l.* Total payments credited, 80,070,284 *l.* To meet which, Ireland had in revenue for 14 years, including cost of management, 79,734,132 *l.* Deduct 14 years' charge of separate debt, which, including annuities and sinking fund, amounted on 5th January 1801 to 1,478,168 *l.*—20,694,352 *l.* Balance applicable to joint expenditure, 59,039,780 *l.* Deficit to be increased by interest on annual loans, 21,030,504 *l.* Proportion of deficits one to seven.

Total debt created for both countries in 14 years ending 5th January 1801, 305,712,743 *l.* Of which one-seventh ought to represent the post-Union debt of Ireland, 43,673,249 *l.* To which add amount of ante-Union debt, 26,841,219 *l.* Due by Ireland to Great Britain on 5th January 1815, 6,107,985 *l.* Total debt of Ireland in 1815, 7,622,453 *l.* Total unredeemed debt of Ireland (as shown by Report of 1815, page 4), reduced to British currency, 97,301,035 *l.* Excess, 20,678,582 *l.*

Remitted from England to Ireland during 16 years ending 5th January 1817, 60,419,532 *l.* Remitted from Ireland to England, 50,865,927 *l.* Balance of remittances in favour of England, 9,553,605 *l.*

Raised by loan in Great Britain on Irish account during same 14 years, 60,691,968 *l.* Deduct balance of remittances as above, 9,553,605 *l.* Balance of loans to be accounted for, 51,138,363 *l.*

A member of the Committee, I think it was Sir Stafford Northcote, in reducing the sum of 1,600,000 *l.*, which was the separate annual charge of the Irish debt in Irish currency, into British currency, made it 1,578,000 *l.* by mistake, a mistake of nearly 100,000 *l.*; it is 1,478,168 *l.*, in fact; that is one of the corrections which I wish to make in this account; another correction is this: taking the estimate of Lord Castlereagh, I made the separate charge of the British debt at the time of the Union, 20,000,000 *l.*; I find it is 21,627,309 *l.* In stating the assets which Great Britain had to meet the payments, I should have added the four sums paid by Ireland, in the years 1810–11–12–13 and 14, to the aggregate of the British revenue for the 14 years, and accordingly I do make that correction in this account. The proportions are not substantially altered; the deficits come out in the proportion of 1 to 7; the deficit for Great Britain was 148,074,794 *l.*, and the deficit of Ireland was 21,030,504 *l.* Then there was a balance in cash, due by Ireland to Great Britain, of 6,107,985 *l.*, and I bring in that balance against Ireland. Assuming that the increase in the funded debt of Ireland on the 5th of January 1815, ought to bear the proportion to the increase of the funded debt of Great Britain of 1 to 7, according to their deficits, the sum of 305,702,743 *l.* which was the aggregate increase of the whole of the two debts together, being divided in that proportion, would leave 43,673,249 *l.*

43,673,249 *l.* as the post-Union addition to the funded debt of Ireland. I add to that the ante-Union debt, 26,841,219 *l.*, and I also add 6,107,985 *l.* due by Ireland to Great Britain, and that would give an aggregate of 76,622,453 *l.* as the entire debt of Ireland on the 5th January 1815.

1018. Sir *Stafford Northcote.*] Instead of 107,000,000 *l.*?—No, you look at it on the 5th January 1817, but on the 5th January 1815 the debt is stated at 97,301,035 *l.*; that would show a difference of 20,000,000 *l.*, or thereabout.

1019. Then you make the calculation upon the assumption that there was no separate debt created for Ireland on account of the deficiency of her contribution?—No; I merely assume that the account was settled upon this basis, namely that the debt should be divided in proportion to the deficits of the two countries.

1020. But I mean you make the calculation, without taking into account how the debt arose, whether it arose in consequence of Ireland's failing to meet her share of the contribution, or whether it arose from England's failing to pay her share?—Oh, no; Ireland failed, I admit, to the extent of 21,030,504 *l.*; Great Britain failed to the extent of 148,074,794 *l.* That ought to be the proportion in which the debt should have been raised for the two countries, during the 14 years; in fact, the debts should be in the proportion of their deficits.

1021. Mr. *Howes.*] Do you arrive at these deficits by the same calculation that you did on Friday?—Yes, with the corrections I have made.

1022. For instance, the payments on joint account by Great Britain were 661,000,000 *l.*?—Yes.

1023. Those were the payments actually made?—Yes.

1024. And not the contributions due?—No, not at all; my object is to ascertain what ought to have been the funded debt, and in order to ascertain that, to see the payments which were made, not the payments which ought to have been made; I put the payments that were actually made by the two countries against the assets which they had respectively to meet those payments, and that is the way in which I take the account. I admit 9,461,276 *l.*, in which Ireland fell short, and I bring that into the account. It was repaid by Ireland, and accordingly, I add it to the revenue of Great Britain, to make up the total sum which should be avilable to meet the payments she had made; and, on the other hand, I add that 9,461,276 *l.* (being cash repaid by Ireland to England) to the payments actually made by Ireland, in order to ascertain the entire payments which she had to meet.

1025. But still, with that addition credited to Ireland, it does not amount to the sum which she ought to have paid?—There is a balance of 6,000,000 *l.* due, which I bring in to swell the whole debt of Ireland up to that time.

1026. Sir *Stafford Northcote.*] And do you take off from the payment of England to the same amount?—Not at all; why should I?

1027. Because if England made certain payments in particular years, the greater part on her own account, the same as an advance on account of Ireland, and if Ireland afterwards paid the balance, and you charge what Ireland paid her to Ireland, you must take that off from England, must you not?—I think not; because it was found due by Ireland to England at the close of the account, and accordingly I hold Ireland liable for it, and add it to the amount of her liability: it is included in the 76,622,453 *l.*

1028. What we want to compare is the contributions of the two countries. Do you take the 9,000,000 *l.* off from the payments of Great Britain?—I do what is equivalent to that—I add it to the assets of Great Britain to meet those payments. That is just the same thing.

1029. Sir *Stafford Northcote.*] I should like to know something with regard to the principle of your calculation. I put to you an imaginary case, which I put to Sir Colman O'Loghlin. Supposing it was desired in one year to raise 17,000,000 *l.*, and that it was intended to raise it all by taxation; and supposing the taxation of Great Britain produced her 15,000,000 *l.*, and the taxes of Ireland produced only 1,000,000 *l.*; how was the other 1,000,000 *l.* to be raised?—I should say, according to my interpretation of the Act of Union, that either country falling short of its contribution was not to meet it out of its own separate resources; and I can see a very good reason for that. It was assumed in passing the Act of Union, and in fixing the amounts of contribution, that each country was capable of meeting them to that extent. It would not be admitted, in fact, at the time of passing the Act of Union, that Ireland was not capable of meeting her 2-17ths, and, moreover, in order to enable Ireland to meet her 2-17ths of joint contribution, it was not necessary that she should be capable of paying taxes to that amount.

1030. Then, if I understand you in the case I put, supposing they were enabled to raise 17,000,000 *l.*, and owing to Ireland failing to produce as much as was expected from her, it was necessary to borrow 1,000,000 *l.*, that 1,000,000 *l.* ought not to have been put to the separate charge of Ireland, but ought to have been put to the common debt, and borne in the proportion of 15 to 2 with the two countries?—I think that Ireland ought to make it up if she were able to do so the following year; and if she were unable to make it up, I think the Act of Union did not contemplate that she should pay it, because it did not contemplate the possibility of her being permanently unable to do it.

1031. But when I put to you the case in which it is contemplated that 2,000,000 *l.* would have been raised by Ireland, supposing instead of 2,000,000 *l.* being raised it was desirable to raise 1,000,000 *l.* by loan and another 1,000,000 *l.* by taxation, in order not to extend the property tax to Ireland, for instance, do you think in that case that 1,000,000 *l.* ought not to have been charged to the separate debt of Ireland?—I think that if Ireland was only indulged, and allowed to fall in arrear from being indulged, it would be a mistake on the part of the Imperial Legislature, that they ought not to have done so; on the other hand, if Ireland were unable to meet it, I think the spirit of the Act of Union is that she should not be called upon to meet it.

1032. Mr. *Howes.*] Never?—Never, if she were permanently unable to do it, because the spirit of the arrangement was that she was not to pay 2-17ths if she was unable to do so; Lord Castlereagh said that they were to contribute according to the strict measure of their relative ability; those were his words, if it turned out that Ireland was unable to pay, I do not think it was contemplated that she should make it up by a separate permanent debt.

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1033. Mr. *Hankey.*] Who was to judge of the ability?—The result would decide that.

1034. Not the Imperial Parliament?—The Imperial Parliament, certainly; and if the Imperial Parliament, having imposed taxes, as I am prepared to show they did, to the extreme limit of Ireland's ability, and if Ireland was not able to contribute her $\frac{2}{17}$ths, I do not think it is in accordance with the spirit of the arrangement that she should be made to pay it.

1035. Mr. *Howes.*] Was it not in contemplation of the Act of Parliament to reduce that inability at the end of 20 years, which was the period first fixed for urging the arrangement; was not that 20 years the period at which the permanent inability which you mentioned was to be arrived at?—I do not think it would be a necessary consequence from that, that in the meantime Ireland should be charged with deficiencies which she was proved to be unable to make up, that is, assuming that she really was unable to do it, I do not think the two things are necessarily connected.

1036. Mr. *Bankes Stanhope.*] What meaning do you give to this part of the Act of Parliament: "That if, at any time, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contributions in one country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country than of that raised on account of the other country, then such parts of the said loan for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct, and shall be borne by each separately"?—Yes; that means what it expresses; it involves the liquidation of one of the debts.

1037. I want to call your attention to the first part with respect to England?—I do not see any possibility of explaining that, or making it consistent with the other parts of the Act, except construing it to mean where there will be an excess—where there will be a surplus which would be applicable to liquidation. Those words would bear another construction; but then with that other construction they will not fit into the other parts of the Act.

1038. You probably had the Report of 1812?—I think I know every word of it.

1039. Do you remember the interpretation which that gave to it?—I think it is very likely that it gave the interpretation which you favour.

1040. Will you refer to page 5 of that Report, on public income and expenditure, in which a very clear and definite description is given. I think you will find from it that the case which I have alluded to must have been brought before the Legislature by the actual position of affairs at the time of the passing of the Act of Union. "To this state of things the latter part of the clause applies, and directs that so much only of the loan shall be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions. Had no such provision been made, the conseqnence would have been either that the revenue of each country must at whatever inconvenience have been raised, so as to bear to that of the other the exact proportion of its respective contribution, which might obviously have occasioned great hardship to the country which was least wealthy or least accustomed to taxation." Do you agree with that?—Not at all; it is quite wrong.

1041. Why?—In the first place it is a mistake to suppose that the consequence would have been that the revenue of Ireland must, at whatever inconvenience, have been raised so as to bear the proportion; that is not the fact at all.

1042. Perhaps you will point out to the Committee why?—I will show a case in which the revenue of Ireland might have been one-tenth of the revenue of England, and at the same time Ireland would have 2 *l.* available for joint expenditure, for every 15 *l.* which Britain would have for the same purpose.

1043. The exact proportion of their respective contributions, that is the two-seventeenths, do you mean?—Just so, and to assume, that when their contributions are in the proportion of two to 17, the revenues must be in the proportion of two to 17, is a great mistake. It is not necessary, and never was, that it should be so, because the comparatively great separate charge of Great Britain is to be deducted, first from its revenue before that proportion could arise. To illustrate that, I will put a hypothetical case; supposing the revenue of England the first year of the Union was 30,000,000 *l.*; we will say she had to pay 20,000,000 *l.*—that was under the separate charge—leaving out of her revenue 10,000,000 *l.* to be paid to the joint account; supposing in the same year that the revenue of Ireland was 3,000,000 *l.*, that would be in the ratio of one to 10; her separate charge would be 1,500,000 *l.*, that is overstating her separate charge, as I understated that of Great Britain; that would leave available for joint contribution 1,500,000 *l.* Now, 1,500,000 *l.* is to 10,000,000 *l.* as one to seven; it is more than one-seventh; so that while her revenue was only one-tenth, Ireland might pay her full proportion. The Committee there rather jumped to a conclusion that she must have a revenue in the proportion of one to seven and a-half.

1044. In that clause, is not the Committee evidently arguing upon the proportion of revenue that goes to the joint account, without reference to the pre-Union debt?—Perhaps so, that is, had no such provision been made, the consequence would have been either that the revenue of each country ——

1045. Mr. *Banks Stanhope.*] Might it not refer to the amount which Ireland ought to pay towards her joint contribution?—It might; but the contrary is expressed.

1046. Mr. *Howes.*] Would not this rather be the meaning of the Report, that but for the provision we are referring to in the Act of the Union, it would be necessary to raise the whole actual revenue required, not only the pre-Union debt, but also the proportion that each country ought to bear?—I have very little doubt that the Committee had in their minds the interpretation of the Act of Union which you favour, but which I do not accept.

1047. And naturally so, because they were speaking with reference to what had occurred?—Yes.

1048. Your argument is, that the case which occurred was a *casus omissus*, and is not provided for by Act of Parliament?—That is so.

1049. Sir *Stafford Northcote.*] Supposing that the British Members of the United Parliament being in the majority, had chosen to do the reverse of what they did, supposing they had raised the whole two-seventeenths charged upon Ireland by taxation

taxation upon Ireland, and imposed very light taxes upon England, and made up the English proportion by borrowing largely, do you think it would have been fair to Ireland that she should have been charged with two-seventeenths of the debt so created?—I think they would have acted very dishonestly, and not at all as the authors of the Union contemplated, or expected they would have acted.

1050. Do you think it would have been within the terms of the Treaty of Union?—I think it would have been dishonest on the part of England voluntarily to have failed in paying her share; and so it would have been with Ireland, provided she were able to do so; but I do not think it would have been anything extraordinary to say that if either party proved unable to bear her share, that the deficiency should not be thrown upon her exclusively.

1051. *Chairman.*] Could it have been supposed at the time of the Union, or do any of the speeches made at that period, warrant that supposition—that Ireland was to be loaded for debt to which she could not contribute her proportion?—I do not think that any man did or could imagine at the time the Act of Union was passed, that it was in contemplation of the parties to bring in Ireland for the ante-union debt of England. I do not think it entered into their thoughts for a moment; if it did so, it was exceedingly dishonest.

1052. Were the loans raised with reference to any deficit whatever, or were they not raised in proportion to the exigencies of the State?—I do not think there was any very accurate measurement of the deficiencies of each country, and so much allotted to Ireland and so much to England.

1053. Is there any mention made of a deficit in any of the Acts?—Not at all, nor have I been able to find it in the budgets either.

1054. Mr. *Banks Stanhope.*] Can you state at all when this view, that the debt ought to have been treated as a joint and common debt, and not as a separate debt of Ireland, was first propounded?—I do not know.

1055. You have looked into the question, can you find that it was put forward at the time of the consolidation of the Exchequers in 1817, for instance?—I am not aware that it was.

1056. Do you find it mentioned at the time of Mr. Spring Rice's Committee?—I am not aware of it; I think it was stated as far back as that by a gentleman in Dublin, who took a very deep interest, and bestowed a great deal of attention on the subject; I mean Mr. Stanton. As early as that, I think in some of his writings, he maintains the doctrine that the Act of Union did not contemplate any separate borrowing for either country.

1057. *Chairman.*] In these Committees, was not the very doubtfulness of their interpretation mentioned?—Yes, there was some allusion to it.

1058. Stating that it may be construed in this way?—Yes.

1059. There is no positive assertion in these Committees, is there, that the account of the consolidation was warranted in the way in which it was made?—I think that they were something like ourselves, very much at sea as to the Act of Union.

1060. But do you not think that it was the object of the Committee to strain the Act of Union in order to effect the consolidation?—I would not like to accuse them of any deliberate purpose.

1061. Sir Stafford *Northcote.*] When you say that there is an expression of doubt on the part of these Committees, are you referring to the Committee of 1812 or 1815?—I think in some of the Reports there is something of that kind.

1062. You said you thought there was an expression of doubt?—I do not think it is a doubt as to the meaning of the Act of Parliament so much as to the competency of the Legislature.

1063. *Chairman.*] Look at page 7 of the Report of 1811, and take the last paragraph?—"The House cannot fail to observe, that the value of the respective debts in all the different ways above stated, varies little from the proportion settled in the Act of Union of two to 15, and in several cases falls within the limits of the latitude allowed, viz., between the proportions of 2 to 14·85, and 2 to 15·15. And it is the more important that the attention of the House should be drawn to this circumstance, as the words of the Act of Union may be thought capable of an interpretation, by which, if Parliament should not think fit to carry into effect the consolidation of the debts and expenditure of the two countries, at the period when such debts shall have arrived at the proportion stated, it might be precluded from afterwards doing so, until such proportion shall be restored." That is not exactly a doubt as to the meaning of the Act.

1064. But it is a doubt as to the fact at the time, is it not?—It is a doubt whether, if they allowed that particular moment to pass, the power would not have passed from them.

1065. Sir Stafford *Northcote.*] As an explanation of that doubt, perhaps you will read a passage from page 11 of the Report of the Committee of 1815?—"Your Committee are aware that any strict interpretation of this article, is attended with considerable difficulty; but construing it with reference to what must have been in the contemplation of both Parliaments, when this article was adopted, as most distinctly appears from the spirit, and from the context of the Act of Union, namely protection afforded to the country then least burdened with debt, and least able to provide extraordinary resources, especially by that most vital enactment, which declares that no article in Ireland shall be made liable to any new or additional duty, by which the whole amount of duty payable thereon would exceed the amount which will be thereafter payable in England on the like article; your Committee are of opinion, that Parliament having acquired the right of declaring a consolidation of the debts and expenditures of the two countries, by the debt of Ireland having risen in the proportion to that of Great Britain of 2 to 15, still retains the same right, notwithstanding that the debt of Ireland has now gone beyond the said proportion." That does fix the meaning of the other, if there was a doubt about it, which I do not believe there was. I have no doubt of the meaning of the passage myself.

1066. *Chairman.*] But that was merely the opinion of the Committee?—Yes; they were clearly of opinion that the separate borrowing was justified by the Act of Union.

1067. Mr. *Banks Stanhope.*] There are a good many calculations, which are calculations of receipts and payments made, are they not?—Yes.

1068. Was any doubt ever raised by the Irish Members at that time as to the correctness of these statements?—There were constant complaints made;

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made; but they seemed to have a very vague knowledge of the subject. They were complaining of the rapid increase of the Irish debt, and they could not comprehend why it was so.

1069. And there were actual doubts thrown upon the correctness of these tables; were there?—I do not know whether any Irish member did express himself as to that.

1070. Mr. *Hankey.*] Can you refer the Committee to any debates in the House of Commons in which these opinions were expressed by any of the Irish Members?—I think I can.

1071. I mean as to the correctness of the views entertained by that Committee?—No; discussion ceased upon the subject after that. It was while the debt was in progress of accumulation that they were complaining.

1072. But they did not complain of the correctness of the views of that Committee?—No; I think the Irish Members seemed to have got into a sort of panic. When they saw the debt of Ireland growing into such gigantic proportions, they said, "For heaven's sake, let us have an end of this separate debt, upon any terms."

1073. But you know of no debate in the House of Commons to which you can refer the Committee as containing the expression of opinion upon the part of the Irish Members that this was an incorrect report?—Not as to that report; I cannot say that I am aware of anything of that kind.

1074. Mr. *Howes.*] I wish to ask you a question with respect to some answers that you gave on Friday, with reference to the proviso in the 7th clause of the Act of Union. That clause begins, "Provided nevertheless that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated and consolidated proportionably as above." Does not that clearly point to the consolidation of the separate debts, the pre-union debts, in certain contingencies?—I say not; on the contrary, I think it would repel that interpretation, because, while it provides for the consolidation of debt, it clearly contemplates the possibility of a separate debt remaining.

1075. Of a portion of it?—Yes.

1076. That might be the 100th part of it, might it not?—No; it seems to contemplate the consolidation to take place, and still the separate debts to continue. I rather infer from that that they contemplated the event of the ante-union debt remaining distinct.

1077. Still the consolidation spoken of in the earlier part of the statute was a consolidation of the separate debts, when they arrived at a certain proportion the one to the other?—That might mean liquidated or consolidated proportionably.

1078. Or it might mean, might it not, if the liquidation took place there might be an end of the question?—No; consolidation might be a consequence of liquidation.

1079. Of partial liquidation?—Yes.

1080. That, I apprehend, is the view that you take?—Yes.

1081. It applies to the case of the English debt being reduced to the proportion of the Irish debt, by a partial liquidation?—Yes.

1082. You do not admit that it applies to the case of the Irish debt being raised, in any way whatever?—I think not, although I do not speak positively as to that; I admit, that other men might take a different view of it.

1083. Mr. *Hankey.*] Then you think that the words, "Or from the values of their respective debts" are not to be taken in a common English sense?—It is a very common thing in legal interpretation to read "or" for "and."

1084. Then it means something different from what any person would understand who read the English according to common understanding?—Not at all; it is a very common thing to read it as equivalent to liquidated and consolidated.

1085. I am alluding to this part, "If the debts of each country shall be liquidated, or if the values of their respective debts"?—That is another part, altogether.

1086. I believe those words are in the Act of Union, are they not?—They are, but my attention was directed to another part.

1087. I wish to direct your attention to these two lines, "If either the separate debt of either country shall have been liquidated, or if the values of their respective debts shall be so-and-so to each other." You consider those words, "Or if the value of their respective debts," are not to be interpreted according to the common English meaning?—No, you must not expect me to assent to that.

1088. Then if they are to be interpreted according to the common sense of English reading, must it not appear as if the Act of Union contemplated other alterations than that of liquidation?—The Act of Union contemplates the possibility of the debts coming to each other in the proportion of 2 to 17; but, I believe, speaking always with hesitation, that that event is to be accomplished by liquidation, by reducing one debt, and not by increasing the other.

1089. Then if you consider it could only have been accomplished according to the spirit of the Act, by liquidation, I think you must consider that the words "or if the values of their respective debts," are not to be interpreted according to the common reading of them in English?—No; I cannot accede to your proposition, because the "or" is fully explained, and full meaning given to it by the supposition of one debt—the English debt—being partially liquidated and brought down to the proportion of the Irish debt, instead of the Irish debt being brought up to the proportion of the English.

1090. Then the word "or" could not contemplate an augmentation of the Irish debt, in your opinion?—I never said it could not, but in my opinion it does not. In my opinion, the process by which the two debts are to come within the proportion, is by liquidation, and not by addition.

1091. Then those words, in fact, have no meaning whatever?—Oh, no; I do not say that.

1092. *The O'Conor Don.*] Have they not this meaning—that the respective liabilities of the two countries, on account of their debts, might come into the required proportions, either through the entire liquidation of the two debts, "or" through the partial liquidation of the greater one?—Yes.

1093. Then the "or" has a meaning?—Yes; there is one supposition—that is, of the whole debts being liquidated, and there is the other alternative—of their coming to bear the required proportion by partial liquidation.

1094. Sir *Edward Grogan.*] In the whole conduct of the Act of Union, does there appear to have been any anticipation of either parties being unable to fulfil the engagements that they entered into?—Not at all. Lord Castlereagh, in introducing

ducing the Act, laboured very hard to prove that Ireland could very easily bear her proportion; and, in fact, he entered into a calculation in order to show that Ireland would pay much less in the year after the union than before. I do not think it was possible for them to have contemplated that Ireland would prove unable to pay her quota; and if they had contemplated that possibility, I do not think they would have imposed it upon Ireland.

1095. At the period of the Act of Union, was there the slightest idea, or could there have been in the minds of any of the parties to that contract, of the very long protracted war that afterwards took place, and the heavy expenses consequent upon it?—I would not say that a reasonable statesman might not have apprehended war at that time. It was at the time that Napoleon Buonaparte was First Consul, and in a very aggressive mood. I think it was in the year 1800 that the battle of Marengo was fought. I certainly should be sorry to say that they might not have had a war expenditure in contemplation.

1096. Mr. *Hankey.*] Then do you think Lord Castlereagh contemplated no increase of expenses to Ireland, but that all the expense was to be borne by England?—No; I do not say that.

1097. But how could the burden be borne by Ireland, without some increase of the Irish debt?—What Lord Castlereagh contemplated was, that Ireland was as well able to pay 2*l.* as Great Britain was to pay 15*l.*; and if they fell short when they were taxed, the debt would be contributed in that proportion between them. That, I think, was the arrangement.

1098. Sir *Edward Grogan.*] Previous to the Act of Union being passed by either country, I believe very correct calculations were made by Lord Castlereagh, at that time the chief Government officer in Ireland, as to the ability of Ireland to bear a certain proportion of taxes?—Yes.

1099. And the result of that calculation so ascertained by him was imposed upon Ireland?—Yes.

1100. That is, the proportion regulated by the Act of Union?—Yes.

1101. Subsequently to the Act of Union, was that proportion varied in favour of Ireland, or were taxes reduced?—Certainly not, on the contrary, they were greatly increased.

1102. The impression, therefore, on the minds of the parties who entered into the Act of Union, must have been that both parties would be in a position to bear respectively their quota of the debts?—I think so; as far as one party is concerned, the Irish were very reluctant parties to the transaction, they protested very loudly that it was too hard an imposition on Ireland. Mr. Foster made a very able speech, the tendency of which was to show that one-tenth would have been a much nearer proportion to the capacity of Ireland, some members of the House of Lords protested, and fixed upon one-thirteenth as the proper proportion.

1103. Is there any phrase, or paragraph, in the Act of Union, which would so infer that the parties who entered into that contract, ever thought of deficiency or failure to fulfil their engagements?—Except the passage which according to one interpretation, was provided for that possibility. I always said that was capable of bearing the interpretation, although the circumstances of the time, and other parts of the Act rendered it more probable that the other was the meaning of it.

1104. Was it stated in any of the speeches or statements of that time, as an inducement in either country to adopt that Act of Parliament, that it gave great strength to the nation at large, because of the bond of union that would exist between them, irrespective of pecuniary considerations?—No doubt that was a motive urged. *J. B. Dillon, Esq.* 10 May 1864.

1105. Except that passage in the Act of Union which is admitted on all hands to be confused, difficult, and capable of double interpretation, is there anything on the face of the Act which apparently refers to any deficiency?—No.

1106. On the contrary, does not everything seem to show that the opinion of both parties was that each country would be able to keep their engagements?—Yes; and further, that Ireland would be saved a considerable sum in the year by the arrangement; that she would be eased, in fact, by it; that a million a year would be saved to Ireland by the arrangement.

1107. Is it your opinion then that, by the Union, which was something like a marriage nowadays, Great Britain took Ireland for better for worse, and that if any question arose afterwards as to Ireland's inability to meet her liabilities, it would be decided in the proportions referred to?—Yes.

1108. You think that is a fair interpretation of it?—Certainly.

1109. You have already stated that there was no favour shown to Ireland in the levying of taxation upon her subsequent to the Union?—No, none. On the contrary, the increase of taxation was greater than in England. The Committee of 1815 state that, including war taxes and all, the increase of taxation in Ireland was much greater than it was in England. This is the passage from the Report of the Committee of 1815: "For several years Ireland has advanced in permanent taxation more rapidly than Great Britain herself, notwithstanding the immense exertions of the latter country and including the extraordinary and war taxes. The permanent revenue of Great Britain has increased from the year 1801, when the accounts of both countries were first made to correspond in the proportion of 16½ to 10; the whole revenue of Great Britain, including war taxes, in the proportion of 21¼ to 10; and the revenue of Ireland in the proportion of 23 to 10."

1110. Has any observation been made or statement printed to the effect that the taxation of Ireland had gone to such an extent as to defeat the very object of the parties who imposed it?—Yes, in his book "On the Principles of Taxation," Mr. M'Culloch says that Ireland is an example of the principle that a country taxed beyond its resources will cease to yield the taxes; he says there is a limit beyond which if you press taxation it ceases to be productive, and he instances the case of Ireland at that period as an example. Lord Sydenham in a speech in the House of Commons maintained the same thing; it has been a favourite illustration with political economists that the taxation of Ireland has been far beyond its resources, and has been, in fact, sufficient to break down the country, so that, as they have stated, it had ceased to be productive.

1111. Mr. *Longfield.*] In fact, Ireland was borrowing at compound interest, was she not?—Yes, that is to say, the monies were charged to Ireland afterwards; the Imperial Parliament put loans upon Ireland which I think ought not to have been put on her. As for Ireland being a borrower,

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borrower, I do not think she had any voice in the matter, or very little.

1112. Sir *Edward Grogan.*] In any particular year, if such an event should have arisen as that the taxes to be raised would really produce less than they did before these additional taxes were added to her, how, under your contemplation of the state of things, would that deficiency be made good?—In my opinion it would have been made good by a loan on joint account when Ireland was proved to be unable to raise her quota. I think the loan, in fairness, should be on joint account.

1113. Sir *Stafford Northcote.*] Do you put that as a question of equity, or as a question of the exact construction of the Act?—I have given my construction of the Act, and under the terms of the Act, and in equity, where the deficiency clearly arose from inability, I think the loan should have been raised on joint account; it would have been otherwise if it had arisen from indulgence or voluntary defalcation on the part of Ireland.

1114. You are aware that the Property Tax was not extended to Ireland during these years?—It was not.

1115. And it was competent to Parliament to have extended it had they pleased, was it not?—It was competent to Parliament. Possibly the reason they did not do so was that which Lord Sydenham and Mr. M'Culloch have assigned, that Ireland was found to be unable to pay the taxes that were imposed on her, and the more they put upon her the less she paid.

1116. Your attention has been called to these words in the paragraph of the Act of Union, in which the hypothesis occurs, first, of an absolute liquidation of the debt, and then that the consolidation of all accounts, receipts, and expenditure might fairly be established between the two countries?—Yes.

1117. The next is, according to your view of it, a partial liquidation of the larger debt, which would bring it within the limits specified, viz., 15 to 2?—Yes.

1118. In the Accounts of 1811, 1812, and 1815, a calculation is made of the payments made by each country, respectively, and the proportions of those payments made by each country is brought out in certain proportions: if that account had been correctly stated, would it, in your opinion, have come under the provisions of the Act of Union to which you are speaking?—In my opinion, all the payments that were made out of loans and taxes, that is, loans raised on account of Ireland and taxes paid by Ireland, are not credited in this account. I have a very strong opinion upon that point; and the reason why I think so is this, that it does not even profess to take or give any account whatever of the monies raised on account of Ireland in this country; all the credited payments towards joint expenditure are payments made out of the Irish Treasury for Irish establishments. If that was a full account of credits, all the monies raised in this country for Ireland ought to have gone to the Irish Exchequer. I believe that never took place; I believe all the monies raised in this country for Ireland did not go into the Irish Exchequer. I do not wish to be understood as impugning in the slightest degree the good faith of the gentlemen who composed that committee; in point of fact, it was more the business of the clerks who made out these accounts for them.

1119. The form upon which these accounts are drawn out hardly afford room for the introduction of these sums, does it?—No; it does not refer to that question at all.

1120. Is there any other omission, in your opinion, from these accounts of want of credit to Ireland, with regard to the sum to which she was entitled to credit?—I think there is. For instance, in stating the revenue of Ireland, they have omitted a sum which I find here in an extract from Marshall's Tables, which has only come to my knowledge very recently. I find a sum of 6,000,000 *l.*, which ought to have been credited to Ireland, under three heads: "Lottery raised in Great Britain," "Gained by Exchange," and "Miscellaneous;" and there is no notice whatever taken of that sum of 6,000,000 *l.* in the Account of 1815. Furthermore, there is no credit given for Property Tax paid out of Irish rents remitted to England, and out of Irish debt held in England. There is a large amount of Property Tax which was noticed by Mr. Vesey Fitzgerald in 1814, in a speech which he made in the House of Commons, and from which I will read the Committee an extract. He says, "It would not be too much to estimate the remittances to absentees at the annual sum of 3,000,000 *l.*" I observe upon that, that Mr. Puget, a banker of London, stated that through his own house alone, the remittances to absentees amounted to 2,000,000 *l.*; so that I think that estimate of Mr. Fitzgerald is a very moderate estimate of the amount of absentee remittances. He continues: "He was sure that he was warranted in estimating it at that sum. The tax received upon Irish incomes in the Exchequer of England was 300,000 *l.*; the interest payable in Great Britain on the funded debt of Ireland was upwards of 4,000,000 *l.*; but, allowing the portion which might be redeemed, he might state the amount of the Property Tax thus received from Ireland at 300,000 *l.*" There was 300,000 *l.* for rents, 300,000 *l.* for Stocks held in England: for that Ireland never got any credit whatever in any account, either in the Committee of 1815 or any other; it would amount, in the 14 years ending at this period, to something like seven millions, putting it at half a million a year.

1121. In that seven millions, do you include the Lottery and other items you have spoken of?—No; it is exclusive of those given in Marshall's Tables.

1122. What would that amount to?—6,000,000*l.*, excluding the year 1800. He brings in the year 1800; that would be 250,000 *l.* If you deduct that from 6,000,000 *l.*, you will have what Ireland ought to be credited with under these heads for the 14 years beginning with 1801 and ending with 1815.

1123. Then you think in the account taken in 1815 these two items were overlooked?—They were.

1124. Do you state that the amount raised in this kingdom for the use of Ireland was not paid to the Exchequer of Ireland?—I do not think it was.

1125. That appears to have been overlooked also, does it?—I have made an account about that, taken from this pamphlet. It is a pamphlet issued on behalf of the Irish Government; I won't say published by its authority. It is intended as a kind of answer to our movement in Ireland upon the question of taxation—a pamphlet upon the financial exigencies of Ireland, printed by the Queen's Printer. I was wishing to see an account of the remittances from one country to the other;

other; and I never saw it until I saw it in this pamphlet. This is taken also from Marshall's Tables; it shows the entire remittances for the 16 years commencing on the 5th of January 1801 and ending 5th of January 1817. I find the remittances from England to Ireland were 60,419,532 *l.*; the remittances from Ireland to England were 50,865,927 *l.*; the balance of remittances in favour of England is 9,553,605 *l.* The amount of cash raised by way of loan in England during the 16 years was 60,691,968 *l.*

1126. Sir *Edward Grogan.*] The amounts raised on Irish account in Great Britain, and not remitted to the Irish Exchequer, amount to how much?—£. 60,419,532; that was the entire cash raised by way of loan for Ireland in Great Britain during the 16 years, and the balance of remittances in favour of England was 9,553,605 *l.*, leaving to be accounted for, of that large sum of 60,419,532 *l.*, 51,138,363 *l.* That, or no doubt a large portion of it, was applied for Ireland, but I have never seen, and I question whether anyone else has ever seen, any account of it; certainly no account of it was given in the report of the Committee of 1815; they overlooked it altogether.

1127. Does it appear to you, in the statement of the figures given in 1815, that that large sum was overlooked or not accounted for in the English expenditure?—I am quite sure that a large portion of it was expended for Ireland. It is impossible, of course, that Ireland could have a claim of 51,000,000 *l.* on that account upon England and I could myself point out some credits to which England was entitled; for instance, the five sums which were paid in 1810, 1811, 1812, 1813, and 1814; they should come out of it, besides the 6,000,000 *l.* due from Ireland to England upon the joint account; that should also come out of it. I do not say that there was anything like that balance against England of 51,000,000 *l.*, but what I say is that there is no account of it.

1128. It does not appear on the face of the account, does it?—Certainly not at all. There is no account of that sum in the Report of 1815, and I have never seen any.

1129. Is it your impression, therefore, that the Accounts of 1815 and 1816, which have been stated as appearing in these reports, and upon which the consolidation of the Exchequers was subsequently based, were not such as to warrant the consolidation if those figures had been brought into account?—I think it is entirely imperfect; this is its chief imperfection; not the only one, but the chief.

1130. If these sums have been brought into the credit of Ireland, the proportion alleged to exist at the respective dates could not have existed?—Unless they were able to show payments for Ireland to that amount.

1131. Can you show that?—No such thing.

1132. Is there anything in the face of these accounts to lead you to think that those items were before the Committee?—No; I am quite sure they were not before the Committee.

1133. In the early part of your examination today, you handed in a corrected account of what you thought the deficiencies of both countries were, both England and Ireland, from January 1801 to January 1816?—To January 1815.

1134. What were the deficiencies?—For England the deficiency was 148,074,794 *l.*; the deficiency for Ireland was 21,030,504 *l.* Those, of course, are deficiencies upon the assumption that no annual loans were raised during the interval; the interest of any annual loans was to be added. If you take the proportion of 21,030,504 *l.* to 148,074,794 *l.*, the proportion would be 1 to 7.

1135. In adding that 1 to 7, I think you also gave some figures?—I took the entire debt contracted for both countries during that interval at 305,712,743 *l.* I say that that debt, the deficits being in the proportion of 1 to 7, ought to be divided in the proportion of 1 to 7. I am assuming that the Act of Union is not to be interpreted as I interpret it, because in that case, of course, there would be no question at all as the debt would be a joint debt, and ought to be in the proportion of 1 to 7½; but even supposing the borrowing was to be separate, the debts ought in that case to bear the proportion of the deficits. The deficits are in the proportion of 1 to 7, and the debts ought to be divided in the same proportion; and being divided in that proportion, Ireland's share of the 305,712,743 *l.* would be 43,673,249 *l.*

1136. Then, taking the most unfavourable view of the position of Ireland under the Act of Union, you think that the utmost charge, according to your figures, that could be made against the country would amount to 43,673,249 *l.*?—That ought to be the position of the Debt of Ireland in the interval, upon this assumption, that the Return of 1824 gives the revenues of both countries correctly. I take it from the Return of 1824, and I am bound to state (what I have already stated to the Committee) that that return shows the revenue of Ireland to be larger than any other return I have seen. It gives the revenues of the two countries in two columns, and from it I take them both; supposing there be any exaggeration of the revenue of Ireland, it would be likely also to occur in the case of England. On the other hand, I do not give Ireland credit for either of those two sums I spoke of a minute ago; either the 6,000,000 *l.* credited in Marshall's Tables, or for the amounts paid upon Irish property and Irish stock in England.

1137. Then your account would require to be corrected by those figures?—Yes, but I repeat that my impression is that the revenue of Ireland may perhaps be overstated in that Return of 1824. I know that a gentleman who is likely to be examined before this Committee holds the reverse, and he says he is able to show that the revenue of Ireland is not overstated in that return. I say merely what I know myself.

1138. In the accounts you have just handed in to the Committee, what is the exact period covered by them?—From the 5th of January 1801 to the 5th of January 1815, a period of 14 years.

1139. As to the account which is given in to the Committee of 1830, which goes to the 5th January 1817, the discrepancy between the account you have now given and that account would be probably explained by the two years' difference?—O no; there are very serious discrepancies between that account and this. You are alluding now to Mr. Spring Rice's report; Mr. Spring Rice's report begins in 1802. I do not know why he passes over the year 1801 and begins with 1802, but he makes the revenue of Ireland for those 15 years only 60,000,000 *l.*; that is the lowest estimate that I have seen. I account for that to some extent from this circumstance, that in those days considerable payments were made out of the revenue before it reached the Exchequer, and Mr. Spring Rice's committee do not purport to give

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give an account of anything except of what sums were paid into the Exchequer.

1140. Mr. *Longfield.*] Will you state clearly how the taxation of Ireland, from the year 1811 to the consolidation of the revenues in 1816, contravened the Articles of the Union?—I am not aware of any instance in which I can say it did so.

1141. Was the effect of the Seventh Article of the Union, which is the monetary part of the Articles, this: To provide for the contribution by Ireland, for 20 years, of two-seventeenths of the joint expenditure?—Yes.

1142. And fifteen-seventeenths by England?—Yes.

1143. Was it in accordance with that Article of Union that Ireland and Great Britain fulfilled their respective obligations by paying within the year, or within, we will say, the period of 15 years, either by loans or taxes, the amount of their contribution, being two-seventeenths or fifteen-seventeenths?—I would answer that in the affirmative, with this qualification, which I have already stated, that if either country proved decidedly unable to raise its quota within the 15 years (I would not say from year to year, but was permanently and decidely unable), I think it was not according to the meaning of the arrangement that it should borrow on its own separate account to make good the deficiency.

1144. We will suppose the first year there is a necessity for a loan of 17,000,000 *l.*; *primâ facie*, that 17,000,000 *l.* should be divided into the ratio of 15 to 2, should it not?—Yes.

1145. And supposing that next year there was a loan of the same kind, 17,000,000 *l.*; that also should be so divided, should it not?—Yes.

1146. Of course it made no difference between the two nations whether it was divided into the ratio of 14 to 3, or 16 to 1?—I suppose not.

1147. Going on with the same process for a series of years, in truth it would make no difference, provided the proportion was kept up, whether it was divided into a ratio of 15 to 2, or 16 to 1, or 14 to 3?—I should say not; if any deficit accruing in one year was made up the next year, and they balanced each other at the end of the time.

1148. So that in truth, in ascertaining whether Ireland was said to have failed in its engagements in 1816, when the revenues were consolidated, you have to see what was the entire expenditure in that 16 years, and how much Ireland had paid?—I think so; I think that is the only feasible way, except an exact account was kept during the whole period, which we know was not the fact.

1149. So that, in truth, if Ireland, by loans or by taxes, made provision for her contribution of two-seventeenths, she fulfilled correctly her engagement; is not that so?—Certainly.

1150. Is it not the fact, even by the accounts which have been submitted, that in 1817, the consolidation of the Exchequer, the most which they brought in Ireland in debt to England during that series of years, upon the full statement of account, was only 18,000,000 *l.*?—Ireland was never brought in debt, at any time, to England in the sum of 18,000,000 *l.*

1151. Have you looked at the Commons' Journal of 1816, in the Appendix, page 774?—I have not looked at that; I have looked at these accounts, and there never was any year in which Ireland was said to be indebted to England in that amount. The largest indebtedness of Ireland in any part of the 16 years was 6,000,000 *l.*

1152. I have an account before me, at page 774 of the Commons' Journal, in which there is an account of payment by Great Britain for 15 years in Ireland, in proportions fixed by the Act of Union, and the entire amount due by Ireland is made out as only 18,500,000 *l.*?—I think it must be a mistake to suppose that. That does not throw any light upon the actual indebtedness of Ireland; that is only the indebtedness from one country to the other.

1153. I am taking it now for the purpose of ascertaining how far the obligation of the two was fulfilled. The most that Ireland would be considered as having underpaid her quota was 18,000,000 *l.*?—I would say that she never was so much indebted to England in any one year. What happened was this: Ireland owed money, and occasionally fell short; and a remittance was made to England to make that up, so that that debt was never allowed to accumulate; it was remitted from Ireland to England.

1154. I am talking now of the statement of accounts taken on the filing of the partnership articles of the Union. According to that, the most that Ireland was found to be indebted was 18,000,000 *l.*; are you aware of that?—I never saw it stated so high as 18,000,000 *l.*

1155. Are you aware that it is admitted by this account that Ireland has fulfilled her obligations, save and except that 18,000,000 *l.* in those 15 years?—I suppose it is so; I have not seen the account.

1156. Are you aware that the sinking fund at the time of the consolidation of the Exchequer was very much larger in Ireland than in England, in the proportion of one-fiftieth to one-sixty-fourth?—It is stated in this report of the Committee of 1815. The valuation of the debt in proportion of the sinking fund is given. The proportion of the sinking fund to the unredeemed debt of Ireland in 1815 was one-fiftieth and a half.

1157. This is what Mr. Vesey Fitzgerald said: "I believe the sinking fund as compared with the debt is 1 in 52, while that of Great Britain is 1 in 62." Therefore, at the consolidation of the Exchequer, a much larger sum would be charged for the redemption of the debt in England?—So it would appear.

1158. Then, although it is possible that at the consolidation of the Exchequer, upon stating this account of sums due upon this partnership account from Ireland to England, a very large sum was provided by Ireland for the liquidation of the debt; in truth, Great Britain lost nothing by it?—I should say so; but the connexion is not very clear to my mind.

1159. Supposing a debt of 18,000,000 *l.* due, and a perpetual sinking fund assigned for the liquidation, is it manifest that Great Britain lost nothing?—A sinking fund is a thing that must be raised from year to year; it is not a property; it is in itself a charge. I would not call it an advantage to be setting aside a large sum to pay off debt, for you must raise that large sum every year. I do not think there is much in the proportion of the sinking fund.

1160. Was Mr. Vesey Fitzgerald the Irish Chancellor of the Exchequer in 1816?—Yes; he introduced the consolidation of the Exchequers.

1161. You said that in your construction of the Articles of Union, you did not think it was intended

tended that at any time there should be separate debts?—Except the Ante-Union debts; and in case there was any surplus applicable to the reduction of debt, that that reduction should enure to the benefit of the country that had the surplus.

1162. Then how do you reconcile that with this, that such part of the loan for the respective countries shall be kept distinct and shall be borne by each separately, and only that part of the loan be deemed general and common for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions; does not that contemplate separate loans so far as that account is concerned?—I think not. If it did it would be exactly in opposition to that which goes before, that the debts to be hereinafter incurred should be on joint account.

1163. With a proviso that, although they were *primâ facia* joint, they should be kept distinct?—I think the only meaning of that, to reconcile it with the other portions of the Act, is that where there was a liquidation of a part of the English or Irish Debt, that that part should be kept distinct and not be merged in the general; in fact, that the country which liquidates shall have the benefit of the liquidation. I know that it is not clearly expressed, but I think that is the meaning of it.

1164. Do you think, at the time of the consolidation of the Exchequers there was power to consolidate the Ante-Union debt of Ireland?—The Post-Union debt.

1165. Not the Ante-Union debt?—I think they had not power to consolidate it, unless they brought down the Ante-Union debt of England to the proportion of 15 to 2 by liquidation.

1166. Then, supposing the Exchequers were improperly consolidated in 1817, what would be the effect upon the taxation of Ireland now; should Ireland bear 2-17ths of the joint taxation and the interest upon the Ante-Union debt?—That is to say, if the consolidation had never taken place?

1167. Precisely?—In that case, of course, there would be separate taxes. England should raise, by separate taxation, the interest upon all the debt which she owed before the Union; Ireland should raise, by separate taxes, the debt which she owed before the Union, and then the balance should be paid in the proportion of 2 to 17, provided there was not a rearrangement of the proportions.

1168. Have you ever considered, according to the taxation for the last 20 years, whether that would be raising a greater or less amount from Ireland than is raised at present?—I rather think, if Ireland were now subjected to the terms of the Union, she might not be very much better than she is at present. I think she might be very little the better, but not much.

1169. Sir *Edward Grogan.*] Would Ireland be entitled to a readjustment?—I rather think she would be; and if you ask me the grounds of that, I can give them you.

1170. Mr. *Longfield.*] Are you aware that the Parliament of Great Britain came to a resolution, on the 20th May 1816, in accordance with the recommendation of that Committee, a declaration in fact?—Not a formal declaration. I have not seen it; it is a thing I did not know.

1171. A declaration "that it is the opinion of this Committee"?—That is the opinion of the Committee.

1172. A Committee of the whole House of Parliament came to a resolution in accordance with that?—That was, of the House of Commons.

As far as the thing is important, that would not signify, because it is provided in the Act of Union that Parliament shall make the declaration; I do not myself attach any great importance to the absence of a formal declaration.

1173. Assuming even that it was a compliance with that provision, do you say that they came to that conclusion upon an imperfect statement of accounts?—I do.

1174. And that there was no such debt due from Ireland to England?—I do not think there was.

1175. But even supposing there was, and that Parliament was right, is it not also provided by the Articles of Union, which, in fact, declare the rights of Ireland, that the circumstances of Ireland are to be taken into consideration as regards exemption?—Certainly; there is a proviso for that.

1176. That is not merely a provision of natural justice, but it is a provision by treaty?—By the Act of Union, whatever you may call it; it is certainly there: "Subject only to such particular exemptions or abatements;" those are the words.

1177. And if the condition of Ireland required, it would have a right to that exemption both by natural justice and by treaty, would it not?—I should say so.

1178. Can you tell us the result of the taxation of Ireland from the consolidation of the Exchequers until the year 1848; was it in accordance with the Articles of Union, 2-17ths, or was it more or less equitable?—I entertain views that may be considered peculiar upon that subject; I do not think, up to the year 1852, Ireland was very much oppressed by taxation.

1179. Was it substantially according to the spirit of the Act of Union?—I really think that Ireland was fairly treated in point of taxation up to 1852, because Ireland had the benefit of the protection of the Corn Laws, which was a very great benefit in a financial point of view to Ireland, however unjust and inexpedient it might be in the abstract.

1180. Then, in fact, whatever was the condition of Ireland as to the general loans, or the strict legal propriety of the consolidation of the Exchequers, up to 1853, Ireland was not unjustly treated?—I do not think she was.

1181. Substantially, then, the spirit of the Act of Union, not to tax her beyond her ability, had been complied with?—Yes; and, further I think it was the wish of Sir Robert Peel to preserve the spirit of the Union with regard to Ireland, and to protect her from undue taxation; and I believe if he had been at the head of affairs this day, those taxes would never have been put upon Ireland.

1182. Sir *Frederick Heygate.*] Do you allude to the income-tax?—And the spirit duties. He refused to do either, and alleged grounds for it which I think were very substantial.

1183. Mr. *Longfield.*] Assuming the loans to be not in accordance with Article 7 of the Act of Union, still, up to 1853, it really made no important difference to Ireland whether those loans were properly raised or not?—I think she was as well treated in regard to taxation, and perhaps better, than if she had been strictly held to the terms of Union.

1184. In point of fact, she was in as good a position as if the loans had been joint loans?—Yes.

1185. I understand

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1185. I understand your statement to be this, that with regard to the taxation of Ireland, it has been more within the spirit of the terms of Union than within the strict letter, about which there might be some dispute?—I think so.

1186. Do you think that our ancestors, under the Articles of Union, contemplated always that the peculiar circumstances of Ireland, in future legislation, would always require greater exemption from taxation?—It is clear, from that proviso, that the circumstances of Ireland should be taken into account; it is clear they contemplated that she should be entitled to particular exemptions or abatements.

1187. Then do you think, in point of fact, that the framers of the Act of Union never contemplated she would be able to better her proportion?—Possibly some sanguine persons at the time may have imagined that she would become so wealthy that she would not require any abatement; if so, those anticipations have not yet been fulfilled.

1188. Are you aware that the peculiar abatements which are alluded to there were made in consequence of her commerce, agriculture, trade, and manufactures being always, up to that time, subservient to the interests of Great Britain and crippled by that?—I don't know what they meant by it; I should say that it meant merely that the country was not in as good a condition as England; whether they had the cause of it in their contemplation I know not.

1189. Are you not aware of it from the debates?—No; I cannot recall now what was present to their minds.

1190. Up to 1853, you say, the taxation of Ireland had been substantially in accordance with the Treaty of Union?—I say that Ireland had no reason at all to complain.

1191. The *O'Conor Don.*] As to the Seventh Article of the Union, I understand your interpretation of the proviso that if at any time Parliament should think fit to raise a greater proportion of respective contribution within the year in the one country than in the other, and to create through that a separate debt, to be this: That in the country in which this greater amount of money was raised, or in which a greater amount of money was set apart for sinking fund, that in that country the debt shall be considered a separate debt; so much of the debt for which this excess of revenue was raised or set apart should be distinct?—Yes.

1192. It is not in the country in which the revenue fell short that the debt is to be kept distinct?—No; it is where there is a greater provision made for the redemption or liquidation of the debt (that, I think, was the thing intended), and not where there was a deficit.

1193. But the result of that would be, taking Sir Stafford Northcote's example: if in any one year England was to raise 15,000,000 *l.* by revenue and Ireland only 1,000,000 *l.*, according to the interpretation which some persons have put upon some portions of the Act, in that case Ireland would have to raise a separate loan?—Yes.

1194. You maintain that such a contingency was never contemplated: but if the ability of Ireland was only to raise 1,000,000 *l.* of taxes, and England was only to raise her proportion of taxes equal to the proportion of 1,000,000 *l.* on the part of Ireland, and then both countries would raise an equal proportion of loan, but that England choosing to raise money to repay a portion of that loan, or to lay by a greater sum for the redemption of the loan, that she would have the benefit of having laid by that greater proportion of the loan?—Yes.

1195. Although in the end, perhaps, the result would be the same, yet it appears that the Act of Union interpreted in that way was not carried out, because the loans were always raised distinct?—They were.

1196. The Act of Union states that it is only under such contingencies as those I have mentioned that the loans should be distinct?—Yes.

1197. And that was never done?—It is a curious fact that for the first three years after the Union the loans though distinct were raised pretty much in that proportion, and it was only in 1804 that they began the separate system of borrowing in excess for Ireland.

1198. Do you see that it is stated in the Return of Mr. Spring Rice, at page 75, that in the year 1802 a loan of 3,536,000 *l.* was raised?—Yes.

1199. Have you looked at the Act of Parliament for raising loans in that year?—I have.

1200. Was there that amount raised by loan that year?—The addition to the funded debt for that year, according to the Return of Mr. Spring Rice, amounts to 3,536,088 *l.* British currency, cash; there was authorised to be raised by loan, that year, 2,500,000 *l.* exactly by Statute; I find that there was only borrowed, according to the account of the Committee of 1815, 2,500,000 *l.*: so that where Mr. Spring Rice found this I do not know; he makes the amount of cash raised by funded debt that year to be 3,536,088 *l.*, whilst the Statute only authorises 2,500,000 *l.*, and the Committee of 1815 set it down as 2,500,000 *l.*

1201. Sir *Edward Grogan.*] At what page is that?—Page 8 of the Report of 1812.

1202. The *O'Conor Don.*] Then it appears that the Return of Mr. Spring Rice differs from the Return of 1812, and from the Act of Parliament?—Yes; it differs by 1,000,000 *l.*

1203. Will you look again at the year ending January 1803, at page 92; you will see there, among the sums set down for miscellaneous payments that year, 1,007,250 *l.*?—Yes.

1204. Now look at the Report of 1812, at page 108; the payments for miscellaneous purposes there are set down at 295,284 *l.*?—Yes.

1205. How do you reconcile the great discrepancy between those two sums?—This is 1,007,250 *l.*, the other is 295,284 *l.* That 295,284 *l.* is all that Ireland got credit for that year for miscellaneous payments. In each of those years contiguous to the Union, there were payments made on account of expenses incurred previous to the Union. In that year, although the amount credited on joint account was 295,000 *l.*, the entire amount paid was 300,701 *l.*, of which 4,917 *l.* was paid for expenses incurred previous to the Union.

1206. Still, that would not account for the difference, would it?—It would not, not nearly; the difference is between 300,000 *l.* and 1,000,000 *l.* It just occurs to me that that might be covered by a singular payment that was made by Ireland as compensation to the holders of boroughs which were extinguished by the Union; whether it was included in that I do not know. There is no detailed account given in Spring Rice's Report, whereas in the other there is a detailed account given of all the payments.

1207. Do you think it would be in accordance with the Act of Union to charge Ireland with that?—

that?—I do not think it would be in accordance with justice, or with the Act of Parliament.

1208. I believe the only thing Ireland was to be charged with in the Act of Union was the interest of her own debt and joint contribution?—Yes; that was exactly expressed by the Act of Union. No doubt the Committee of 1815 thought it right to charge Ireland exclusively with sums of money amounting to 1,200,000 *l.*, paid for compensation to boroughmongers in Ireland. Anyone who will read the correspondence of Lord Cornwallis will see that that is another name for paying them bribes for voting for the Union.

1209. Taking the year 1804, to which you devoted a good deal of attention on the last occasion when you were before the Committee, I find it stated in the Report of Mr. Spring Rice's Committee, at page 85, that there was raised that year in funded debt 4,915,000 *l.*, and that there was raised by way of Treasury Bills 738,000 *l.*; I think you stated on a former occasion that the total amount of those two sums were raised as funded debt?—The entire of that amount is charged as funded debt by the Committee of 1815 unquestionably. I will refer you to the Table, which shows that; it is in the Report of 1811, at page 4; but you will find a Table in the same Report, at page 30, which shows it better, showing the debt in each year, the increase of the debt, the decrease, and so on; and if you go to the year ending 1st January 1805, you will see an increase of 10,277,031 *l.* for that year to the funded debt of Ireland; that represents in Irish currency this sum of 5,653,000 *l.*

1210. Mr. *Banks Stanhope.*] How do you mean that 10,000,000 *l.* represents 5,000,000 *l.*?—Because the stock was borrowed at 182; and allowing for that difference and the difference of currency, this would represent the addition to the funded debt of Ireland, upon the assumption that it was all raised by way of permanent annuities. I find by Mr. Spring Rice's account that some portion of that—738,000 *l.*—was raised by the issue of Treasury Bills, so that one of them must be wrong to that amount.

1211. The *O'Conor Don.*] So there appears to be great discrepancy between Mr. Spring Rice's account and the accounts upon which the Committees of 1811, 1812, and 1815 based their reports?—Certainly. You mention a case in which payments appear to be made by Mr. Spring Rice's account which were not credited to Ireland, by the Committee of 1815.

1212. Mr. *Banks Stanhope.*] Have you taken any two years together?—It could not be explained in that way.

1213. In Mr. Spring Rice's account two years are taken together; does not that explain the discrepancy?—I think not. This sum of 5,000,000 *l.* odd agrees to a pound with the sum that is stated in this Report to have been raised as funded debt, and, it agrees also with the Statute; the Statute authorised funded debt to be created to that extent that year. It appears by the Report of Spring Rice's Committee, that it was not created, and that that has been added erroneously to the Debt of Ireland; the difference would represent stock to the amount of 1,200,000 *l.* or 1,300,000 *l.*

1214. The *O'Conor Don.*] Do I understand, from the amended return which you gave in to-day at the commencement of your evidence, in which you made some alteration from your evidence of the former day, that the proportionate result remains the same?—It does, or very nearly the same; it would be a very small fraction of difference.

1215. The alterations you made were some on one side and some on the other, I think?—Yes; the result comes out very much the same.

1216. Mr. *Lowe.*] I suppose, whether there was a power of charging Ireland with the separate debt after the Union or not, there is no doubt that the intention of the Treaty of Union was that the debt should be mainly joint?—Yes.

1217. Was there ever any joint debt created after the Union, and before the consolidation of the Exchequer?—I am not aware, except what this Report of the Committee of 1815 states; and they state that the practice was to borrow separately for each country, and the Statutes specified the sums to be borrowed.

1218. There is no doubt about it, is there; there was no joint debt at all, and never was?—I believe that is a fact.

1219. Then, for 15 years from the day the Treaty of Union was passed, the finances were conducted upon a plan violating one of its most important provisions, one of its plainest provisions; was it not, at any rate?—I think so.

1220. Of course, I may also add, it was done with a perfect knowledge of all the Irish Members in the House, as announced in the speech of the Chancellor of the Exchequer, and perfectly well known?—I do not believe that the Irish Members knew a great deal about the finances of Ireland.

1221. I mean, there was no secrecy about it?—I do not think there was any secrecy.

1222. You have read, I daresay, the speeches in "Hansard"?—A good many I have.

1223. Then all parties seem to have agreed, the moment the treaty was executed, to disregard the provision as to joint debt?—No; there was a very constant complaint of the proceeding on the part of the Irish Members; a perpetual growl, if I may use the expression, at the amount of the debt, and the way in which it was increased.

1224. Can you point out any growl at its being separate, instead of joint?—No; very likely the Irish Members were not very acute in construing Acts of Parliament.

1225. We have now got to 1816: Ireland was at that time, you tell us, very heavily burdened by the system which had been introduced; she was brought in debt every year, and was very heavily taxed?—Yes, very heavily taxed.

1226. And it was necessary to give her some relief; it was felt on all hands that it was necessary to do something for Ireland, because she was very much pressed upon by the system of taxation: is that so?—If it was felt, they did not carry out the feeling.

1227. Was that not the feeling on all hands, taking the Irish Members' speeches on bringing in the Bill?—As a general rule, I should say that Irish Members would wish to relieve the country of taxes, but I do not know that they were then more pressing than at other times.

1228. Was it possible to adhere to the Treaty of Union at that time; can you suggest any means, as a lawyer, by which the Government could do so?—Yes, unquestionably, by taking the account as I have done here; apportioning so much of the debt, two-seventeenths of the Post-Union debt, to Ireland.

1229. But the thing had been done, had it not; it had been broken?—Not irremediably. It was done in such a way that it rather required an Act

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of Parliament to confirm it; for a good many of these loans, assumed to have been borrowed upon the separate credit of Ireland, were sums of money which the Parliament authorised to be remitted to Ireland, but did not charge upon Ireland. There were three sums, very large, in three separate years (one, in 1811, of 4,500,000 *l.*), for charging which upon Ireland they had no other warrant than a mere provision, in the Act of Parliament, that the Treasury of England might be at liberty to remit it to Ireland.

1230. What I want to know is, considering that irregularity, can you point out any legal course by which Parliament could have complied with the 7th paragraph of the Act of Union?—There would have been no legal difficulty whatever in the way of their doing then what I have tried to do here, viz., apportioned the debt in proportion to their contributions; there would have been no legal difficulty that I can see.

1231. The legal difficulty, I suppose, was that the debt was borrowed under Acts of Parliament which fixed that as a separate debt on each country which ought to have been joint?—The Act of Parliament did not do so in all cases.

1232. In most cases it did, did it not?—In most cases it did; but they could have fairly apportioned the debt without repealing a single Act of Parliament, and done what I have stated.

1233. Then those accounts would not have been the accounts contemplated in the section, would it, which provides for the indiscriminate taxation of England and Ireland, and speaks of the two debts being particularly apportioned to each other?—Yes.

1234. According to your view, these two debts ought not to have been joint debts; Ireland ought to have been made separate?—I think the provision in the Act of Union, contemplating a total merger of the debt of the two countries, has reference merely to the contingency of England at a future time paying off so much of its debt as to bring it down to the requisite proportion to that of Ireland.

1235. But what debt?—The Ante-Union debt.

1236. Then, supposing they had done that in this case, do you think this section of the Act could have come into effect?—Certainly.

1237. But the section speaks of a joint debt: where were they to find a joint debt to operate upon?—That section contemplated the cancelling of the separate debt, not of the joint debt.

1238. Is that so?—Yes.

1239. Will you refer to the section?—"That if at any future day the separate debt."

1240. But the words are: "It shall be competent to the Parliament of the United Kingdom to declare that all future expenses thenceforth to be incurred, with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately"?—But you must allow me to read the beginning of that clause.

1241. Certainly. But first tell me what construction you put upon that word "jointly"?—I cannot do that without reading the whole clause. It begins: "That if at any future day the separate debt of each country." What is meant by that: "the then existing debt," the separate debt, the debt which the Union provided should remain separate; that if those debts should come into the proportion of 2 to 15? There was no possible way in which the two could come into the proportion of 2 to 15 except by Great Britain paying off a portion of her debt.

1242. Supposing that done, then it says, "It shall declare that the interest of all joint debt shall be paid:" what do you understand by joint debt?—A joint debt contracted after the Union.

1243. But if there were no joint debt contracted after the Union?—That was not the fault of the persons who framed the Act of Union.

1244. But would not that section fail for want of matter to operate upon?—Parliament could easily have shaped the matter to enable the Act of Union to operate upon it.

1245. Ought they to have repealed all the Acts that had been in force, some for 15 years, making separate debt, and made them a joint debt?—No. Even without that, considering the wording of some of these Acts dealing with very large sums, without repealing a single Act, it could easily be done; but if it were necessary to repeal an Act, I do not see any insuperable objection to it.

1246. If these were to repeal, would it not be better to do as they did, making the best settlement they thought they could with Ireland?—In my view of the case, it was an injustice first to lead Ireland into the supposition, as she had been led, that she would for ever be exempted from the large debt due by England; her statesmen were clearly persuaded of that by the statements of those who carried the Act of Union; and I think that anything that falsified the expectation so raised savoured of injustice.

1247. Do you think that this section could have been complied with, according to your construction of it, without repealing some of the previous Acts imposing separate duties?—Yes, I think it might.

1248. How?—I will tell you. There are three sums which are not charged by Act of Parliament, but which were charged by the Committee, taken as debts due by Ireland by the Committee, in stating the account. Those three sums are 4,500,000 *l.* in 1811; 6,000,000 *l.* in 1813; and 9,000,000 *l.* in 1815. The only warrant the Committee had for treating these sums as portion of the Irish Debt was, that the Treasury of England was empowered to remit them to Ireland, to be expended there for the Government; they were not made charges by Act of Parliament on the Exchequer of Ireland; then I say that these three sums, making in the whole 15,000,000 *l.*, would have met the whole thing.

1249. How would it have met it?—I think the difference would not represent more than 15,000,000 *l.* in cash; I am sure it would not.

1250. What difference are you alluding to?—The difference between what Ireland would have been subject to in case the debt had been apportioned in the proportion of 2 to 17, and what she was brought in by the Committee as indebted; I can give the figures.

1251. What would you have done with those figures in the account?—I would have treated them as British Debt, they not being charged upon Ireland; they were not charged by Act of Parliament upon Ireland.

1252. Would you have treated them as joint debt?—As British Debt.

1253. Not as joint debt?—No.

1254. Why not?—You seem to have great objection to repealing Acts of Parliament; if you could avoid the repealing of Acts of Parliament by

by treating it as British Debt, it would have been a means of settling it.

1255. How would that have avoided it, because if you had not treated it as part of the joint debt this section would have had no meaning: "That all monies to be raised after the Union by loan, in peace or war, for the service of the United Kingdom, by the Parliament thereof, should be considered to be a joint debt;" that would be so, would it not?—All the loans should be joint if you make the Union binding as a treaty. I believe Colonel Dunne is of opinion that any Act of Parliament contravening the terms of the Union is void altogether.

1256. But I do not understand that to be your opinion?—I have not been asked the question.

1257. Then I ask it you now, as a lawyer: would it not have been *ultra vires* in the Parliament of 1800 to bind all future Parliaments; would they have the power to do it, as a matter of law?—I suppose there must be somewhere, in every country, a supreme power that is competent to make any alteration in the law. In America they have written constitutions, which impose limits to the power of their Legislatures; and where there is a desire to change that constitution, they appeal to the masses of the people. According to the theory of the British Constitution, there is no power except the power of Parliament; there is no power behind it; and I suppose the practical inference from that is, that the power of Parliament is unlimited. It is another question, though, if you ask me whether a majority of Englishmen, having entered into a contract with a minority of Irishmen, could violate that contract honourably.

1258. Sir *Stafford Northcote.*] Did I understand you to say, that you thought the payments with which Ireland was credited in the 15 years did not represent the whole of the payments that she actually made, because you found that the details of those payments with which she was credited were payments made in Ireland, and that you therefore assumed there must have been other payments made out of Ireland?—I think so; that was what I said.

1259. Will you look at page 14 of the Report of the Committee of 1811, which is the first of these reports that have been so frequently referred to; you will find there a Table showing that in the first 10 years after the Union the Irish proportion amounted to 51,806,000 *l.*, and that the payments made for Irish civil and military establishments (which we are told did not include any payments for the Navy, or for foreign or colonial expenses) amounted to 49,000,000 *l.*, or less by about 1,500,000 *l.* than the entire sum due from Ireland?—Exactly 1,400,067 *l.*

1260. That 1,400,067 *l.* would represent, I suppose, the remaining payments with which Ireland ought to be credited?—Yes.

1261. Now will you turn to page 6 of the Report of the Committee of 1815; and in the Table that is given there of the payments upon joint account, take notice that from the year 1811 onwards, a certain sum of about 1,500,000 *l.* on the average, or rather more, is returned as being payments made on account of balances due by Ireland to Great Britain on joint account?—Yes.

1262. Those charges represent the sums which were paid by Ireland for services out of Ireland, do they not?—I stated so in my earlier examination; I said that I could not imagine that there was that sum of 51,000,000 *l.* an existing claim against England by Ireland, because, for one thing, those very sums that you have mentioned are to be deducted.

1263. I do not quite understand what you mean by that expression, "those sums are to be deducted"?—I mean that those sums were unquestionably payments out of the 51,000,000 *l.*

1264. Which sums?—Those identical sums that we were speaking of before as the 9,000,000 *l.* of payments. I call those payments credits against that sum of 51,000,000 *l.*, as far as they go; if there is any explanation that you want me to give, as to the other things at page 14, I shall be glad to give it.

1265. At page 14, it appears that the expenses of the Irish civil and military establishments, which would be payments made in Ireland, do very nearly amount to the whole of the Irish contribution, do they not?—Yes; that shows that Ireland paid her share in Ireland. That is exactly what I wanted to impress upon the Committee, that Ireland paid the whole of her contribution, with the exception of that sum of 1,500,000 *l.* at home.

1266. Then it was not to be expected that she would remit anything more to England, was it?—Certainly not; and therefore it becomes the more material to know what was done with the money raised in England for Irish account. If England sent over all that money to Ireland, there would be no question about it; but as Ireland paid all her contribution at home, with the exception of that small balance, it becomes necessary to know what was done with the money that was raised on her account in England. I find by these returns only a balance of 9,000,000 *l.* on foot of remittances.

1267. Have you taken into account, in that estimate of the balance, the amount of the Irish Treasury Bills drawn, which are here stated to amount to upwards of 20,000,000 *l.* in the years which are here given, and which probably were cashed in England?—I do not know that they were cashed in England.

1268. You have not taken that into consideration?—No, I have not.

1269. Mr. *Hankey.*] I suppose you do not know that they were not cashed in England?—No, I do not know it.

1270. In answer to Mr. Lowe, I think you stated that the amount which was apparently deficient to make the amounts proportionable between the two countries was about 15,000,000 *l.*?—Yes; indeed, I should say less.

1271. I think, in your examination last week, you stated that the discrepancy between the two accounts amounted to 40,000,000 *l.*; was that referring to the same question?—I think not; the precise amount I make out is 20,678,582 *l.* in stock. £15,000,000 in cash would cover that, certainly. This is to the 5th January 1815.

1272. Sir *Edward Grogan.*] Mr. Lowe put a question to you with reference to the apparent injustice, or the apparent violation, of the Act of Union in not raising all loans on joint account, and whether that could not be remedied by Act of Parliament; how would you propose to remedy it?—By simply declaring that the Debt of Ireland, on the 5th of January 1815, amounted to 76,622,453 *l.*

1273. That was not done?—That was not done. It would have been very easy to do it by Act of Parliament.

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1274. Do you conceive that because a violation of the Act of Union took place in one respect, that that violation could be remedied by a continuance of it?—Certainly not.

1275. Instead of taking steps to remedy the results of the original violation?—I think the proper course would have been to do justice between the parties, and that could have been done by Act of Parliament without any difficulty whatever.

1276. It has been stated that considerable dissatisfaction prevailed amongst the Irish Members, subsequent to the Union, at the amount of taxation imposed upon Ireland; was that so?—Yes.

1277. Have you observed, in your reading, any promise of Mr. Pitt that an inquiry into these matters should take place?—Yes; I do remember that Mr. Pitt made a very remarkable promise, I think, in the year 1804.

1278. Was that just previous to his leaving office?—Yes. I think he died in 1805, and I believe it was in the same year of his death that he made the promise. He said that on the following day, the day following that upon which he spoke, he would move for a Committee to inquire into the whole case of Ireland; that fell to the ground, very likely on account of his death, a short time afterwards.

1279. That promise of Mr. Pitt, I presume, was based upon the complaints of the Irish Members, as to the amount of pressure by taxation upon Ireland?—Certainly, it was in answer to an Irish Member; he said that he recognised the justice of the complaint.

1280. Then the Irish Members were not assenting parties to the injustice consequent upon the Act of Union?—Certainly not; there were constant complaints.

1281. Has that promised inquiry ever taken place?—That inquiry has never taken place until now.

1282. *Chairman.*] You have stated that 3,000,000 *l.* was said to be the amount of tax upon absenteeism spoken to by Mr. Puget?—It was not Mr. Puget that stated that; it was Mr. Vesey Fitzgerald.

1283. However, it was stated as that?—Yes.

1284. Upon the average of years, probably, it would not amount to that?—I think not.

1285. But it would amount to a certain sum annually?—Yes.

1286. Ought that to be added annually to the income of Ireland?—I think it ought to be added.

1287. Do you recollect Lord Castlereagh, in his speech before the passing of the Act of Union, stating that we were to have contributions from India and other Possessions?—Certainly.

1288. Would not those contributions have to be added?—I think they ought to be added.

1289. Is it your opinion that a very large proportion should be added to the Irish revenue in each year from those sources?—I am not able to say what revenue the empire derived from those sources.

1290. But had Ireland a right to the proportion, whatever it was?—No doubt Ireland had a right to 2 *l.* out of every 17 *l.* upon every one of them.

1291. Were they very large contributions in some instances?—I am not able to say what they were.

1292. Were not large loans made to foreign countries, paid by Great Britain and Ireland?—Yes, by way of subsidies.

1293. When those subsidies were repaid, had not Ireland, in your opinion, a right to her proportion of them?—If any subsidies were repaid during the 16 years, I think Ireland had a right to her proportion; but I suspect that very few were repaid.

1294. But if any were repaid subsequently, was Ireland not entitled to her proportion?—Yes; but it would be a common fund after that.

1295. We will now go to the state of things since 1816. What is the present income of Ireland, as far as you know, credited in the public accounts?—I think it is 6,700,000 *l.* paid into the Exchequer of Ireland; that is, for the 31st of March 1862.

1296. Sir *Edward Grogan.*] What are you quoting from?—A return of population and revenue moved for by Sir Edward Grogan.

1297. In what year?—1863: it is No. 452.

1298. *Chairman.*] Will you state the substance of it?—The gross revenue, as represented in this return, is 6,792,606 *l.* for the year ending 31st March 1862.

1299. Does that represent what you conceive to be the entire taxation of Ireland?—No.

1300. Do you think that there are any sums which should be added to that, paid in England?—Yes, I think so.

1301. Will you state to what amount?—I suppose I may state the revenue paid in Ireland at an average of 6,700,000 *l.* I find in Colonel Dunne's Return (No. 443 of 1863) the total revenue for the year ending the 31st December 1862, that is, the net payments into the Exchequer, came to 6,292,972 *l.*

1302. Lord *John Browne.*] Is the difference of the cost of collection given?—No.

1303. *Chairman.*] Will you state the items?—I will give it for three years. In the year ending 31st December 1860, the Customs was 2,245,344 *l.*; the Excise, 2,831,000 *l.*; Stamps, 537,257 *l.*; Property and Income Tax, 960,816 *l.*; small branches of the Hereditary Revenue, 317 *l.*; surplus fees of regulated political offices, 4,027 *l.*: making in all 6,578,811 *l.*

1304. Mr. *Hankey.*] That only represents the amount of duties paid in Ireland, does it?—Yes; net payments into the Exchequer of Ireland. I am quoting now from Sessional Paper 116 of 1862.

1305. *Chairman.*] Do you consider that the full amount of revenue?—No; I was just going to say that for the next year the same items give a result of 6,546,278 *l.*

1306. Are the Post Office receipts included there?—No.

1307. Then that is exclusive of the Post Office revenue?—Yes; and exclusive of Crown rents.

1308. Will you state what you imagine the Crown rents to be?—They are about an average of 50,000 *l.* a year; that is the nearest approximation I can give in the absence of the return.

1309. Are there any quantity of Crown rents sold in Ireland?—Yes, a considerable quantity.

1310. Have you any account of the amount sold?—Yes. In the four years ending 5th January 1850, the amount received was, for the first year, 55,781 *l.*; for the second year, 82,814 *l.*, which included 30,980 *l.*, the price of land sold; for the third year, ending 5th January 1849, 59,722 *l.*, which

which included purchase-money, 3,151*l.*; and for the fourth year, ending 5th January 1850, 61,531*l.*

1311. Sir *Edward Grogan.*] Was any part of that 61,531*l.* for land sold?—Yes; 7,770*l.* You may set down the annual produce of the Crown rents at 50,000*l.*; that is rather an under-estimate.

1312. *Chairman.*] Do I understand you to state that for the property sold Ireland ought to be credited with the interest of that money?—I suppose so: it is Irish property; it comes out of Irish land.

1313. Are you aware of the amount sold which is to be added?—30,980*l.* was realised on 5th January 1848.

1314. Since 1802 has there or not been much sold?—I am not able to state that; I am only speaking from the returns before me.

1315. Sir *Edward Grogan.*] Was not Ireland entitled to the credit of the interest upon the amount of the sums for which the property was sold and remitted to this country?—I should say so.

1316. *Chairman.*] Are there not other sources of uncredited revenue?—Yes, there is the Post Office; a low estimate of the profit from that department is 150,000*l.* a year: so that you may, for those two items, add 200,000*l.* to the figures in that return.

1317. There are returns with the Post Office included, I believe?—Yes, I have them here.

1318. Take the Customs; are there any Customs duties paid in England upon articles consumed in Ireland?—Yes.

1319. Will you state what they are?—I estimate this on very good authority, and for very good reasons, at a million; and I think I could show they are not over-estimated at that. The articles upon which these customs are paid are sugar, tea, tobacco, coffee, fruits, spices, &c.

1320. Will you take the article of sugar?—Sugar is by far the largest of them. I think it could be demonstrated, without any manner of doubt, that the payments in British ports for sugar consumed in Ireland amount to the sum of 660,000*l.* odd a year.

1321. Is the greater portion of that paid upon refined sugar?—No, not at all; it is on unrefined sugar. I should say the duties on refined sugar are very trifling compared with the duties upon unrefined. I will give the Committee what was the produce of the Customs on sugar in each country in the last Finance Accounts for the year ending 31st March 1863. There appears credited to Great Britain for duty upon sugar unrefined 5,905,102*l.*, and on refined and candy, 191,731*l.*

1322. Perhaps you had better state it all in one?—The total is 6,096,835*l.* credited in Britain.

1323. That is, imported into England?—Yes; the total in Ireland was 112,965*l.*

1324. Does that represent the consumption of Ireland?—Oh no; I infer that Ireland consumes in sugar about one-seventh.

1325. Mr. *Hankey.*] One-seventh of the whole?—One-seventh of England's consumption; and I will tell you the grounds upon which I found that. If you look at the produce of the Customs upon tea and sugar for the whole Empire, you will find they are nearly the same; the produce of the Customs upon tea for Great Britain is 4,746,579*l.*; for Ireland it is 738,580*l.*: the proportion is 6½ to 1, that is, Ireland has one pound of tea for six-and-a-half for England.

1326. More than its proportion of 2 in 15?—So it appears. If the consumption of sugar were in the same proportion, about 770,000*l.* would be the proportion of duty on that article for Ireland. The explanation of it is this: a great portion of the tea consumed in Ireland comes through this country, as well as the sugar; but the sugar generally pays its duty in this country, because it goes to the factory and pays its duty where it undergoes the process of manufacture, whereas the tea is imported in bond, and pays the duty when it is released from the Custom-house. Assuming that the proportion would be the same in tea and in sugar, the revenue on that article for Ireland would be about 770,000*l.* I do not exactly know the figure; if you divide 6,096,000*l.* by 6½, it would be that. There is another mode in which to arrive at the same conclusion, and that is, by going back to a period previous to the year 1824, when the trade carried on between the two countries was subject to Customs arrangements. Then there were accounts at the Custom-house of the quantity of sugar consumed in Ireland, and up to that time the consumption appeared to be in the proportion of 1 to 8; the sugar consumed in Ireland before that time was one-eighth.

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1327. When was that?—Before 1824.

1328. And you think it is now as 1 to 6½?—I would not say exactly.

1329. But thereabouts?—Thereabouts.

1330. *Chairman.*] What was the population in 1824, compared with what it is now?—The population was larger in Ireland at that time, but I do not think the sugar-consuming population was larger. The peasantry of Ireland were not consumers of sugar in those days; now they are to a very large extent; tea and sugar have become necessaries of life in Ireland latterly; even in my memory, the consumption of tea and sugar has increased in Ireland to a very large extent among the people.

1331. Have you the amounts of imports in hundredweights?—I have. Porter's "Progress of the Nation" gives the proportions of sugar consumed in the two countries previous to 1824.

1332. Does he give the actual amounts in hundredweights?—He does; in 1811, the consumption in Great Britain was 3,398,367 cwts.

1333. How much in Ireland?—Porter gives it for 1811, 423,093 cwts.; and in 1821, he gives us another statement of 3,149,454 cwts. for Great Britain, and in the same year, 1821, 380,608 cwts. for Ireland.

1334. Have you seen the pamphlet issued by the sugar importers lately, that gives the present consumption at one-eighth?—I should feel very proud of that, because it arrives at the same conclusion as I did myself upon the matter; I did not know there was any such thing.

1335. Then your conclusion is, that there is 772,000*l.* uncredited revenue to Ireland?—Yes, I think so; deducting the present revenue, 112,965*l.*, from 772,000*l.*

1336. Then 660,000*l.* remains?—Yes; that is by far the largest item of our uncredited taxes.

1337. How as to tea?—I think there is not much uncredited revenue for tea, for the reason I mentioned, that the great bulk of the tea consumed in Ireland is imported in bond. There are, occasionally, small parcels brought over from Liverpool, by small traders, such as a chest of tea; but the greater portion is imported in bond, I think.

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1338. Lord *John Browne.*] Are you aware that there are a good many persons in different parts of Ireland, particularly the West, who get their groceries direct by steam from Liverpool, including the sugar, and as duty-paying articles?—I was not aware that private individuals did get their groceries from Liverpool, but I am well aware that a very considerable portion of them come to small traders, who do not think it worth while sending the things to bonding-stores. It is a very common thing to get a single chest of tea.

1339. *Chairman.*] But you do not consider that it would amount to a very large sum, do you?—No.

1340. Now will you take tobacco?—I do not think that is large either.

1341. Are not other articles beside sugars always imported, having paid the duty in this country?—That I am not able to say; I have not paid much attention to any other item. I estimated the whole thing at 1,000,000*l.*. Taking the single item on sugar as six millions and some odd thousands, I thought the balance could be made up.

1342. You are not able to go into the details of the other articles?—No.

1343. But you take the whole as 1,000,000*l.*? Yes.

1344. Sir *George Colthurst.*] Including the sugar?—Yes.

1345. Mr. *Howes.*] Does that include the Post Office?—No; that is in addition.

1346. *Chairman.*] Is that Customs or Excise?—I believe no portion of the Irish excise is paid in England.

1347. Do you take any of the Income-tax as paid in England?—I think not; I think no Irish Income-tax is paid in England.

1348. Not on absentees' property?—I think not; I think it is all paid in Ireland.

1349. Then the whole is 1,000,000*l.*?—I should say the whole is 1,000,000*l.*; I estimate it at that.

1350. How much of that do you think was spent within the kingdom?—According to my estimate, the revenue would amount to 7,500,000*l.* I have made a calculation of expenditure within the kingdom, and it does not appear to me to amount, on the average, to 4,000,000*l.* a year.

1351. Then that was remitted to England annually?—Yes. I entered into a calculation in detail, and went through the Finance Accounts, and picked out every sum, going down even to 400*l.* and 500*l.*, that was spent in Ireland; and I found that the balance which I struck of Income and Expenditure corresponded very nearly with the remittances made (as appears by the returns of Colonel Dunne) every year, so that I estimate the remittances to be 2,600,000*l.* each year, irrespective of the 1,000,000*l.* which is paid in this country.

1352. Mr. *Hankey.*] What was the total amount you consider was paid for Customs duty in Ireland altogether, including that 1,000,000*l.*?—The Customs were 2,260,000*l.*

1353. Paid in Ireland?—Yes.

1354. In addition to that you think there was about 1,000,000*l.* paid in England?—Yes, I think so.

1355. Say, altogether, 3,262,320*l.*?—Yes.

1356. Do you know what the total amount of Customs paid in England was?—Yes.

1357. What was it?—£26,000,000.

1358. Then Ireland pays more than one-seventh part of the whole?—It does.

1359. Sir *Stafford Northcote.*] You must deduct a million from that 22,000,000*l.*?—Yes; that 22,076,000*l.* represents the whole, including the million.

1360. *Chairman.*] Regarding the entire income of Ireland as its annual produce of wealth, to what extent, in your opinion, is it sent abroad and spent in other countries?—To the extent of about 3,500,000*l.*

1361. Without any return?—I would not say without any return, because there is a certain amount of it which necessarily should be spent abroad; there is whatever share of the wages of seamen, and of the consular and diplomatic expenditure, Ireland must bear its portion of; but I think its portion falls very far short of 3,500,000*l.*

1362. Do you know what the whole of this expenditure you are speaking of is?—No; I should be afraid to state that; I would not estimate them at more than 8,000,000*l.* or 9,000,000*l.*; but I am not sufficiently acquainted with the subject.

1363. Do you not consider that the continual draft of money from the country tends to impoverish it?—Indeed, I do not know anything more likely to do it.

1364. Is not there another, that is taxation, with the large amount of absentee rents withdrawn, and spent out of the country?—Yes; I have seen a great many estimates of absentee rents.

1365. What do you estimate them at?—About 3,000,000*l.* or 4,000,000*l.*

1366. Do you mean drawn every year?—Yes.

1367. Is that in addition to the 3,500,000*l.*?—Yes.

1368. And that forms a drain upon the country every year to England, or foreign countries?—That forms a drain, in proportion to the whole income of Ireland, which would amount to about 100,000,000*l.* for England, if England were drained, in proportion to her income, to the same extent.

1369. Then you make it about 7,500,000*l.* taken out of Ireland?—Six millions and a half; I think I said between 300,000*l.* and 400,000*l.* for absentee rents. If you take the lowest estimate, it will be 6,500,000*l.*; if you take the highest, it will be 7,000,000*l.*

1370. Do you know the annual value of the rental of Ireland?—£12,324,853; that is Griffiths' valuation.

1371. What is the proportion there taken for the revenue of Ireland, the annual rental?—That 12,324,853*l.* represents the valued rental of all the lands and houses of Ireland.

1372. Then, deducting from that the sum you say is taken out of Ireland, what would that be?—That is a half of it.

1373. Must not that have a great effect?—I should say a crushing effect.

1374. Do you attribute to that cause much of the poverty of the country?—I do think it is one of the main causes of the poverty of our country.

1375. Have you compared the revenue raised in Ireland with that of the other States of Europe?—Yes, I have. I find there are only six States in Europe from which so large a revenue is drawn as is drawn from Ireland alone.

1376. Have you compared the amount of taxation in Ireland relatively to the wealth of Ireland of all sorts: lands, profits from commerce, and so on?—I have.

1377. Will

1377. Will you state what it is?—I have already stated what the valuation of the land and houses is: real property, 12,000,000 *l.* I will give the proportions. I have taken a number of tests of the relative ability of the two countries, to use Lord Castlereagh's phrase. If you test it by the Income-tax, the total assessed income of Great Britain, for the year ending the 6th of April 1862, was 293,671,965 *l.*; the total assessed income of Ireland for the same year was 23,399,621 *l.* The proportion that I make is 1 to 12½; that is the proportion of assessed income of Ireland to that of England. If you confine your attention to the income from trades and professions, you have for Great Britain 89,003,433 *l.*, and for Ireland 4,667,569 *l.*, making a proportion of 1 to 19½. The income from profits of office is for Great Britain 18,869,326 *l.*; for Ireland it is 1,245,282 *l.*, making a proportion of 1 to 15.

1378. Sir *Frederick Heygate.*] Are you referring to Government salaries?—Government salaries, and it is an instructive fact; it throws some light upon the comparative expenditure in the two countries, as well as their ability to pay taxes; that is, the official income of Great Britain, including England and Scotland. I now take the official value of the exports for the year ending 31st December 1862: this does not include the cross-channel trade between the two countries of course. For Great Britain the exports were 291,464,221 *l.*, and for Ireland the exports for foreign trade are represented by 213,594 *l.*; that is the entire value of the foreign exports of Ireland, showing a proportion of 1 to 1368. The tonnage of vessels built and registered in Great Britain for that year was 337,809 tons, and for Ireland 13,618 tons, the proportion being 1 to 24. The tonnage of vessels registered in Great Britain was 4,602,687 tons, for Ireland 248,504, showing a proportion of 1 to 19. Now, as to the amount of the Customs and Excise; these seem to indicate a different proportion as to the ability of the two countries, but the Customs and Excise duties are raised from articles that have become necessities with the very poorest. Take the article of tobacco, for example. It would be a very great mistake to suppose that because Ireland uses about one-sixth of the tobacco that England uses, therefore Ireland is capable of paying taxes to the extent of one-sixth. I am sure there are many gentlemen upon the Committee who could point out persons in Ireland whose income does not much exceed 1 *s.* per day, and who use as much tobacco as Miss Burdett Coutts.

1379. That is true of tobacco; but is it true of tea and sugar?—Yes; because the habits of the people of Ireland have undergone a change. In former times they consumed substantial things, such as eggs, fish, and matters of that kind. The labourer now breakfasts and dines on tea and sugar. If you were to take the consumption of meat in Ireland, if there was any means of comparing it with the consumption of England, I venture to say it would be found to be not 1-20th: and, after all, is not that a more tangible test, and a truer one, of the relative ability of the two countries.

1380. *Chairman.*] Will you tell me, if you can, what the population of Ireland was in the year 1847?—There is no means of telling that; there was no census then.

1381. Take the census preceding 1847?—That would be 1841; the population then was 8,175,124.

1382. It was not less in 1847, I suppose?—No, I should say it was more than that; it was increasing at that time.

1383. At that time, was not Ireland comparatively prosperous; was not that the culminating point of her prosperity since her connexion with this country at the Union?—There was a good deal of poverty in Ireland at that time.

1384. But was it not more wealthy and prosperous in 1846 than at any other period since?—I do not know that I can answer that in the affirmative. Professor Hancock has written a pamphlet on the subject, which I have here. I should say that between 1852 and 1857 there was a very great recovery on the part of Ireland.

1385. Was 1846 or 1847 a time when Ireland was more prosperous, owing to her agricultural produce and other things, than she has been at any period since?—I am not aware; I do not pretend to have a personal knowledge of the country. I am a professional man, and there is hardly a Member of this Committee that cannot answer that question better, from his own knowledge, than I can.

1386. But the population was more than 8,000,000 you say?—Yes.

1387. What was the taxation then?—Something over 4,000,000 *l.*; according to my recollection, it was under 4,500,000 *l.*

1388. What is the population at this moment, by the last census?—Five millions, two hundred and sixty-four thousand, five hundred and forty-three.

1389. That is a decrease of how much?—Two millions, four hundred and ten thousand, five hundred and eighty-one.

1390. What is the revenue now?—I make it 7,500,000 *l.*

1391. How much is the increase of the revenue since 1847?—About 3,000,000 *l.*

1392. Therefore, while the revenue has increased by 3,000,000 *l.*, the population has diminished by two millions and a half; is that your statement?—Yes; and it is a remarkabe thing that the population of Ireland is now less than it was in 1811; during the interval the population of Great Britain has more than doubled.

1393. What was the revenue in 1811?—I am not able to tell you.

1394. I want to compare the revenue and the population in the two periods, 1847 and 1852?—The revenue has increased; and I can state also that there has been a 1,500,000 *l.* obtained by the duty on spirits, about 700,000 *l.* for income-tax; and there has been an assimilation of stamp duties, which has given something more this year.

1395. Did Ireland lose anything in that period by the famine: how much did the country lose in the year 1847?—There was a general decline in live stock.

1396. Do you remember how much the potatoe disease lost to Ireland in one year?—I cannot tell you.

1397. Can you tell me how much Ireland lost by the repeal of the Corn Laws?—No, I cannot.

1398. Mr. *Longfield.*] To resume my examination: you have admitted, very liberally, that up to 1853 there was no infringement of the Articles of Union?—I do not think that there was any excessive taxation,—that Ireland had any right to complain of excessive taxation.

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1399. Do you think that the spirit of the Act of Union was observed, although the letter might have been violated?—Yes.

1400. That Ireland's peculiar circumstances were always considered by Great Britain, and she was not over-taxed?—Yes; and Sir Robert Peel expressly took those circumstances into consideration in interpreting the Act of Union, and said that he considered that Ireland was entitled to exemption from the income tax on that ground.

1401. Do you think, then, that, taking the liberal broad view of the spirit of the Act of Union, up to 1853 there has been any injurious infraction of it as regards Ireland?—I think not; I think that Ireland had no right to complain of excessive taxation up to that period.

1402. Will you tell the Committee how, in your opinion, the Articles of Union have been violated by the taxation of Ireland since the year 1853?—I think Ireland is taxed beyond her power to bear taxation, and that the circumstances of her position are not fairly taken into account in the imposing of those taxes upon her; particularly I think she suffers from the non-expenditure of her money at home from the immense drain to which she is subjected.

1403. Thus, for instance, the expenditure for the Navy is not that, as it were, introductive to the ability of England to her taxation?—To a certain extent it is, because a great portion of that expenditure is incurred in the building of ships, which gives employment to labourers in the arsenals and dockyards; but in so far as regards the payment of seamen abroad, I think Ireland would not have any reason to complain of her absentee expenditure, or of her share in it to that extent.

1404. Is it your opinion that Clause 7 of Article 7 of the Act of Union, which provides that even if there is a consolidation of taxes, the special circumstances of Ireland should be considered, so as to entitle her to exemption, has been broken?—I do not think it is observed now.

1405. Then you think that there is an infraction of that provision of the Articles of Union by over-taxation since 1853?—I do.

1406. I gather from your answers to some questions which were asked by Colonel Dunne, that you consider the present taxation of Ireland, since 1853, has been unjust towards Ireland in two particulars, as a breach of the Articles of Union, and as being inconsistent with the resources of the country; is that so?—I should say that both amount to the same thing; they are a breach of the Articles of Union, because they are in excess of her ability.

1407. Are you aware that the imposition of the income tax has been prejudicial to Ireland in preventing persons from improving their estates, and giving employment to the peasantry?—I think it has, and it bears exceedingly hard upon the small traders in Ireland, to an extent which is out of all proportion to what it yields to the revenue. I made a calculation as to the produce, of the income tax from incomes in Schedule (D) under 1,000*l.* a year in Ireland, and the whole of it does not yield 100,000*l.* to the revenue, whilst the amount of suffering and mischief which is inflicted is incalculable. I speak of the gross amount, excluding the cost of collection, and from which the cost of collection has to be deducted.

1408. Mr. *Stanhope.*] Are you speaking of incomes under Schedule (D.)?—Yes; and it occurred to me that if this Committee were disposed to recommend any indulgence to Ireland, they could not do better than select that class of persons for exemption.

1409. Mr. *Longfield.*] Are you aware that the income tax has borne, and does bear, very much upon all classes?—Undoubtedly it does.

1410. Mr. *Hankey.*] Do you mean more so than in England?—I would not say that a gentleman of 10,000*l.* a year in Ireland ought to feel more reluctance to paying income tax than a gentleman of 10,000*l.* a year in England.

1411. But you say that you think it bears hard on the poorer classes?—I think so.

1412. More so than on the same classes in England?—I think so, because they find it harder to live; there are many means of earning money in England, which there are not in Ireland for those classes. The result is, that those classes of persons, the small housekeepers, are abandoning the country, and emigrating.

1413. Mr. *Longfield.*] Are you aware also that the income tax bears oppressively on the landed gentry, and prevents their giving the same amount of employment to the labourers on their estates, which they might otherwise give?—It does, as I term it, re-act on the labouring classes that way.

1414. Has the recent taxation of Ireland anything to do with the emigration, by preventing employment, or making it not remunerative?—I should say, where there is a drain of money, which of course represents produce, it renders it impossible for the ordinary population to exist in the country; the population must be so much less in consequence of that, because the means of supporting them is so much lessened.

1415. Are you aware that there has been a considerable increase of revenue derived from the increased spirit duties in Ireland?—Yes.

1416. Will you explain to the Committee how that would be consistent with the great poverty of the people, and not with an increase of wealth?—The revenue may be increased by increased consumption; but in fact it is concurrent in this instance with a decrease of consumption to a very large extent.

1417. Do you think, then, that from the nature of the climate, or other things, whisky is a necessity of life, rather than a luxury or a vice?—Sir Robert Peel said that he considered it a necessity for the Irish constitution, and alleged that as a reason for not putting on the additional duty which Mr. Gladstone has put on.

1418. There is a considerable consumption of spirits consistent with the absence of vice and drunkenness, and its being a necessary article of life, instead of representing merely a luxury?—Yes; I think it is very frequently the case where spirits are largely consumed, that the people are not intemperate.

1419. I suppose you are old enough to recollect the considerable rapidity with which Ireland began to recover from the effects of the disastrous famine of 1850?—Yes.

1420. Do you not attribute that rapidity of recovery to the lightness of taxation which Ireland enjoyed from that period up to 1853?—I think it helped it; I think the present depression, on the other hand, has been caused by the great increase in the taxes to a large extent.

1421. Is it a fact that the monetary circulation of Ireland, as presented by the monthly returns, was increasing after the famine to a considerable extent?

extent?—It is so stated by Mr. Hancock in his book.

1422. Does Mr. Hancock admit that as a fact in his book?—He does certainly; it went on to increase, it then ceased, and then took a turn the other way.

1423. Is it not the fact, that in almost every way in which you can test the prosperity of the country, Ireland has declined within the last few years?—I have a great many evidences of that kind, but the statistics of ruin are so familiar to us in Ireland, that I hardly care to trouble the Committee with them.

1424. Has it not been estimated, that from the decline of the harvest, the transfer of stock, that instead of being large sums for taxation, Ireland has suffered a loss of 20,000,000 *l.* within a few years?—Doctor Hancock makes it 16,000,000 *l.*, and so the Chancellor of the Exchequer, taking the figures from Mr. Hancock, stated in his speech.

1425. Persons have given evidence of the increasing resources of Ireland; in fact that a certain number of cattle and a certain amount of stock has been added to the wealth of Ireland; has that addition to the wealth of Ireland borne any proportion to the additional taxation?—The stock is declining rapidly, and so is every species of property.

1426. And cattle?—Yes; every species of property is declining very rapidly.

1427. Mr. *Banks Stanhope.*] Since when has it declined?—Chiefly for the last four years, since 1859.

1428. Mr. *Longfield.*] Take the years from 1846 to 1853, admitting that Ireland has increased in wealth; has that increase borne any proportion to the rapid increase of taxation, which, as I take it, has been about 50 per cent.?—Of course not. I think it is a good deal more than 50 per cent.

1429. Then am I under the mark in assuming the taxation of Ireland has increased to that extent?—Yes; I think it is more than that.

1430. Mr. *Hankey.*] Can you give the Committee the figures?—I have them here, taken from a return, dated the 27th of February 1863. I give them in quinquennial periods from 1842 to 1847; it is 22,484,700 *l.*, giving an average of one-fifth, or about 4,500,000 *l.*, for the five years ending in 1847.

1431. Sir *Frederick Heygate.*] Can you give the Committee the next quinquennial average?—Yes; 21,947,763 *l.*

1432. That is ending in 1852, is it?—Yes.

1433. Now the next?—It made a sudden jump; it is 30,055,544 *l.* The next is 33,667,507 *l.*, showing an increase from the first quinquennial period of exactly 50 per cent.

1434. That is from 1847 to 1862?—Yes.

1435. Mr. *Longfield.*] Was I right in assuming that the taxation, within a given period of 20 years, has been increased in Ireland at the rate of 50 per cent.?—Unquestionably.

1436. Are you able to tell the Committee how much per head the taxation has increased within that period?—In 1801, the taxation for Great Britain was 3 *l.* 7 *s.* per head. In 1861, as shown by a Parliamentary Return, dated 12th March 1863, the revenue per head was 2 *l.* 13 *s.* In Ireland, in 1801, it was 11 *s.* 2 *d.* In 1861 and 1862 it was 1 *l.* 3 *s.* 3 *d.*

1437. I think from the figures you gave to Colonel Dunne, as to the relative population in 1841 and 1861, the ratio would be nearly the same, 4,500,000 *l.* taxation to 8,000,000 of population?—Yes, and 7,500,000 *l.* to 5,500,000 of population in 1861; it is a curious coincidence.

1438. Then, in fact, the taxation per head has more than doubled in Ireland?—Yes, it has more than doubled; and in England it has greatly decreased.

1439. Then the taxation per head in England has been decreased since 1851 by the elevation of the taxation of Ireland per head during the same period?—This comprises two more distant periods than 1851.

1440. Is it not the fact that the taxation per head in England since 1851 has been diminished by the taxation of Ireland being increased per head?—I think so; I have no doubt that is the fact.

1441. Must not that be the necessary consequence of it?—No doubt that must be the effect.

1442. Taking 1862, what was the amount of revenue for each 1 *l.* of income?—Great Britain pays 4 *s.* – $\frac{3}{4}$ *d.* for every 1 *l.* of income, and Ireland pays 6 *s.* 3 $\frac{1}{4}$ *d.* for every 1 *l.* of income.

1443. Have you any doubt that taking off the income tax from Ireland would be followed by an improvement in the condition of the country, and therefore, of course, by an advantage to Great Britain?—I should expect it would.

1444. In fact, have you any doubt that the taxation of Ireland, at present, largely affects its prosperity?—Yes, I do think that it is a great impediment to it, particularly the withdrawal of taxes from the country.

1445. Have you applied so many tests to it that you can give the Committee with confidence your opinion in the matter?—Yes; from all the examination I have been able to make, I feel very confident that the amount of taxes, and the remittances from that country to this country, greatly impedes the progress of Ireland; or, to speak more correctly, they are accelerating her downfall.

1446. Are you sufficiently acquainted with the agricultural condition of Ireland to be able to state whether the difficulty of employing labour has not conduced to the badness of the crops; has not the bad cultivation of the land, arising from inability to employ labour, led to bad results?—I should be sorry to hazard an opinion as to the agricultural state of the country.

1447. Are you not acquainted with that?—No, I am not at all acquainted with the state of agriculture in the country; my knowledge is chiefly derived from books.

1448. Are you acquainted with the maxim, *post hoc propter hoc*; do you think that in this case it is not only *post hoc*, but *propter hoc*?—I think it is, to a large extent, *propter hoc.*

1449. Mr. *Hankey.*] You say that you consider tea and sugar necessaries of life in Ireland?—They have become so, I think.

1450. Heavy duties, therefore, are oppressive to the poorer classes?—Yes.

1451. A reduction of duty, therefore, on those articles is a great boon to the poorer classes?—Yes; but if there was a reduction of duty, it would tell mainly in favour of England, who pays a very much larger proportion.

1452. But I am not speaking of England, but of

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of Ireland?—It is manifest that a reduction of duty would be advantageous to those who use the articles.

1453. Such a reduction has recently taken place, has it not?—In tea and sugar; I believe so.

1454. That would be a great boon to the poor in Ireland, would it not?—Not to them specially.

1455. Do you think that reduction has been the consequence of the prosperity of Ireland or the prosperity of England?—Really, I cannot say; it might be owing to the imposition of other taxes.

1456. It has not been owing to that, has it?—One of the things that enables the Chancellor of the Exchequer to effect these reductions is the imposition of a higher tax upon the manufacture of Irish whisky. He has got 1,500,000 *l.*, I may say, by crushing that article of Irish manufacture, and that 1,500,000 *l.*, of course, enables him to take off 1,500,000 *l.* from other articles.

1457. If this reduction of tax, however, had not been accompanied by an increase of any other tax, it must have been owing to some increased prosperity of one country or the other, must it not?—It might be owing to a reduction of expenditure; it might be owing to many things.

1458. Do you think it is likely that there has been a reduction of expenditure in Great Britain as a whole, comparing it with the last five or six years?—I should not be surprised if there was less expenditure last year than the year before. I think it is quite likely.

1459. Do you think it is just as likely to be owing to prosperity in Ireland as in England?—I know that it is not owing to prosperity in Ireland.

1460. Then, if it is owing to prosperity in any country at all, it is to the prosperity of England by which Ireland has profited by this reduction of duties upon the necessaries of life?—I am not willing to acquiesce in the position that it must be owing to prosperity in either country. There are other causes.

1461. Then you don't think it is likely to be owing to the prosperity of England?—In this case I would say it has not been owing, exclusively at all events, to increased prosperity.

1462. I think you said there had been no increased consumption of meat in Ireland?—I think not.

1463. Or, rather, I think you said there had been a diminution; that there were fewer people eating meat now than there were formerly?—I did not say meat exactly; I think I mentioned eggs.

1464. I think you mentioned meat; that a smaller proportion ate meat in Ireland than in England?—Decidedly.

1465. There is no doubt whatever as to that, I suppose?—No.

1466. Sir *Frederick Heygate.*] May not this increased consumption of tea and sugar you speak of rise from the greater spread of temperance?—I should be very happy if it did, but I am not quite able to say that; it may be so of course.

1467. What do you consider that tea and sugar has taken the place of in Ireland?—I think it has taken the place of eggs for instance, which was a very common article of food in Ireland. Within my own recollection, people consumed their own eggs, that was a very substantial article of diet. They hardly ever do so now.

1468. Because they sell the eggs, and buy the tea and sugar, I suppose?—Exactly; they find that eggs have become so dear that they sell them, and buy tea and sugar. If they had stuck to the consumption of eggs, England would not have derived any revenue from them.

1469. *Chairman.*] Is there any perceptible diminution in the price of tea and sugar to the people. Do you think they get tea at the hundredth part of a farthing less in any village in Ireland?—As to that, at this moment, between 5 *d.* and 8 *d*, I am not able to say what a pound of sugar would cost.

1470. Sir *George Colthurst.*] When the income-tax was put upon Ireland, are you not aware that Ireland was relieved from the charge made for advances by England, which was put upon the Consolidated Fund?—Somewhere about 4,000,000 *l.* in lieu of which she gets an annual charge of about 700,000 *l.*,

1471. Mr. *Banks Stanhope.*] Is it not the case that, for the last three years, 1860, 1861, and 1862, there have been very bad harvests and very bad crops?—The badness of the harvest is generally given as a reason for the decrease of cultivation. Anything more fallacious could not be imagined than the idea that, because a season was bad, they would cease to cultivate the land.

1472. I ask you, were they not bad harvests in those years?—Certainly they were.

1473. Was there not in the year 1861 a considerable improvement in Ireland as far as the increase of live stock is concerned?—I think not; it may have been.

1474. I find that in the year 1841 in Leinster, in round numbers, there was about 6,000,000 *l.* worth of cattle, and that increased to 7,000,000 *l.* in 1851, and in 1861 it was 9,000,000 *l.*?—From 1859 it began to decline.

1475. From 1841 to 1861 was there not a very great increase in the value of live stock?—There was, but not a steady increase. It began to decline in 1859; it was then 35,000,000 *l.*; it came down next year to 33,000,000 *l.*, next to 32,000,000 *l.*, next to 31,000,000 *l.*, and last year it was only 29,000,000 *l.*

1476. But there was a great increase in 1861 over 1851, was there not?—There was certainly.

1477. Therefore the prosperity of Ireland, as far as that was concerned, increased until those bad years come?—Yes, there was an increase.

1478. Has there been any great increase in taxation since 1859 to account for the decrease of live stock?—No.

1479. Was there not a bad hay harvest one year, and also a bad harvest in other ways which compelled the people to sell off their live stock?—There was.

1480. Therefore the decrease comes from causes independent from taxation?—I would not say that. My idea is, that if its wealth were left habitually within it, Ireland would accumulate a sufficient reserve as every country does, so as not to be plunged into poverty by the slightest reverse. In Ireland prosperity means to be able to live, but having no reserve.

1481. But the actual decrease in this case was caused by bad harvests, and not by taxation, was it not?—I think that was the immediate cause, but I do not think it would have occurred if taxation had not been there to deplete the country. I made a mistake in saying there was no additional tax since 1859; the additional spirit-duty of 1,500,000 *l.* was imposed since then.

1482. Sir

1482. Sir *Edward Grogan.*] Did the two circumstances of bad harvests and increased taxation occur coincidently?—Yes: and, strange to say, the repeal of the Corn Laws concurred with the origin of the increased taxation; the two things came down upon the country at the same time, the absence of protection, and the increase of burdens.

1483. Mr. *Finlay.*] Can you tell me if the average of labour is less or higher now than it was in 1852?—I think probably it is higher, but I am not able to tell you exactly; several gentlemen here know better than I do.

1484. Can you tell whether the price of stock, cattle, eggs, or butter is larger now than it was in the year 1852?—I am not able to say.

1485. Mr. *Lowe.*] I believe you have told us that incomes below 1,000 *l.* a-year pay very little income tax?—Very little.

1486. What do you infer from that?—That there is very little to be had from them.

1487. Do you infer great poverty?—I should say so.

1488. Upon the other hand, you say that a very large sum is paid to the Customs for sugar and tea?—Yes.

1489. What do you infer from that?—Change in the habits of the people.

1490. Do you infer that Ireland is heavily taxed; is that one of your inferences; was not that what you rather meant to suggest?—If I am asked the question whether I wish or advocate any diminution——

1491. I am not asking that; did you not mean the Committee to infer that Ireland contributed very largely upon these items of tea and sugar to the general revenue?—I did not mean to allege that particular thing as a hardship.

1492. You do not think the fact of Ireland paying a large taxation is any ground to be urged in favour of mitigation?—On these particular things, no. I think Ireland pays more taxes in general than she ought to pay, but I am not in favour of discriminating duties.

1493. I am not asking about that, but if when Ireland pays very little tax you object, on account of poverty, and if when she pays a large tax you object to her paying so much, what possible argument could be urged for any taxation at all?—I think what is unjust is selecting for taxation, an article of almost exclusive Irish manufacture, a thing only made in Ireland.

1494. You are referring to whisky, of course?—Yes.

1495. Can you mention any taxes paid in Ireland that are not paid in England?—No, certainly not.

1496. Can you mention any tax paid in England and not in Ireland?—The assessed taxes, yielding 3,000,000 *l.* a-year.

1497. It is more than that, is it not?—No; 3,100,000 *l.* was the last account, I think.

1498. Is there not a tax upon railways of 380,000 *l.*?—If you take the sum total it is 3,700,000 *l.*

1499. It is 3,785,000 *l.*; there is nothing corresponding to that in Ireland, is there?—I think not.

1500. I suppose it is not Ireland who pays these taxes but the people of Ireland; will you point out how a gentleman with 5,000 *l.* a-year in Ireland, is worse off in matter of taxation than a gentleman with 5,000 *l.* a-year in England?—I think I have stated in answer to one of the Committee already that I did not see how it was that he was less able.

1501. *Chairman.*] But does not the country suffer?—The country suffers from having her taxes taken from her and spent in England.

1502. Mr. *Lowe.*] Will you show how a shopkeeper who makes 100 *l.* a-year by his business in Ireland is worse off, or more heavily taxed, than a shopkeeper making 100 *l.* a-year in England?—In England he has the advantage of having the taxes he pays generally spent at his own door, and the receiver of the taxes comes and buys his goods of him; and not only his own taxes, but the taxes of Ireland are spent there too, and in that way he is enabled to pay his taxes; whereas the shopkeeper in Ireland has not the means of paying, and is obliged to emigrate.

1503. The question I put was, whether you can show that a shopkeeper in Ireland with 100 *l.* a-year was worse off than one in England with 100 *l.* a-year, as regards taxation?—Yes. The shopkeeper in Ireland whose income may just be above the limit of 100 *l.* a-year at present is very apt to be brought much below that income the following year; he has so much to struggle against, and so little means of making money; whereas in England it is not so. The shopkeeper here has a good many opportunities of making income which the other has not; and of course the man who has facilities of making money finds it easier to pay his taxes.

1504. But the question was, supposing both men were receiving an equal amount from their business, can you show in that case one to be worse off than the other?—I think you are assuming a case that does not exist.

1505. Are there no shopkeepers in Ireland making 100 *l.* a-year?—A good many.

1506. Are there none in England?—In England they are advancing in income; in Ireland they are retrograding.

1507. But I am assuming an equal income?—If you assume that, and the same facilities for making money, I admit it.

1508. Now, I come to the working man: can you show that he is more heavily taxed in Ireland than in England?—I say, that the working man has less means of living in Ireland than in England; there is less capital to employ him.

1509. Take the question of an artisan receiving the same amount of wages, does anything press more hardly upon the Irish artisan than the English artisan?—But they do not receive the same amount of wages.

1510. As to peasantry: can you point out any tax that weighs heavily upon the peasantry in Ireland that you would suggest should be repealed?—No; but I would suggest that more of the taxes that are paid in Ireland should be spent in giving employment to the peasantry.

1511. But you cannot suggest any tax the taking off of which would relieve any order of men in Ireland?—Yes, certainly, I can; if you want a practical suggestion, I would say, either repeal the income tax, and do not raise so large a revenue, or else leave the money to be expended in the country; one or the other; that is the practical way of viewing it.

1512. Persons who pay income tax are already relieved in the proportion of about 400,000 *l.* a-year, are they not, in the matter of assessed taxes?—£.300,000 *l.*, I think it is.

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1513. For instance, an Irish landlord pays no duty on his race-horses?—No.

1514. Nor upon armorial bearings?—No.

1515. Nor upon dogs, hair powder, and all those things?—Count them all up, and in Great Britain they come to about 3,000,000 *l.* a-year.

1516. Then why should the class already enjoying that exemption enjoy another exemption, an exemption of income tax?—I do not at all advocate the interest of any particular class; I say Ireland, as a whole country, is doomed to the very unpleasant necessity of witnessing a large income raised there and spent here.

1517. But you say that the remedy for the misery of Ireland would be to take off the income tax?—I say it would be a remedy.

1518. But why should that class of persons be particularly selected to be exempted from taxation?—I did not say that the remedy for Ireland was to take off the income tax.

1519. Then what would you take off?—I say either take off the income tax or do something else; what I say is, that the money of Ireland should not be taken and spent in England. There are only two ways of doing it; either increase the expenditure in Ireland, or diminish the taxation there.

1520. Then you can suggest no tax to take off in Ireland?—I can; for instance, the income tax would be a very convenient tax to take off if you want to diminish taxation.

1521. And you think by doing that that you would substantially relieve the poorer classes, do you?—Yes; you would leave 700,000 *l.* a year to be expended in Ireland instead of here, which would be a great relief to all classes.

1522. Do you think it would be spent in Ireland?—I think it would.

1523. Is not your complaint that the income is mainly withdrawn from Ireland, and would not the greater part of that be spent in England?—Not the greater part.

1524. I think you said between 3,000,000 *l.* and 4,000,000 *l.*, did you not?—Yes.

1525. Sir *Edward Grogan.*] Is that sum of 4,000,000 *l.* derived from the rents of the landed property?—Between 3,000,000 *l.* and 4,000,000 *l.* is the estimate I made.

1526. Mr. *Lowe.*] If the rents go to England, will not the income tax go with it; you complaint is absenteeism, is it not?—That is not my only complaint.

1527. But it is a complaint?—I think it is a misfortune to Ireland.

1528. If you remit a certain quantity of taxes to these absentees, that will not occasion it to be spent in Ireland; will it?—I should not have any objection to make them pay the tax here, as Sir Robert Peel did, which would be a direct tax upon absenteeism; I think that would be an excellent arrangement.

1529. That would not have the effect of having the money spent in Ireland; would it?—No; but very likely it would make them go home and spend their money there.

1530. Then you have shifted your ground, and you do not think that taking off the income tax would substantially benefit Ireland?—I do not shift ground in the least.

1531. Sir *Stafford Northcote.*] Do you consider that it is a hardship upon Ireland, that as much is not spent in her, as is drawn from her by taxation?—No, I do not say that; I say that Ireland would be fairly liable to a contribution, according to her ability, considering the absentee expenditure of the general income of the United Kingdom.

1532. But allowing for that, you think it is a hardship?—I do.

1533. Would you apply the same argument to any county in England, supposing it could be shown that Devonshire, or Lincolnshire, paid more towards the public revenue, than was spent in those counties; would you think that a case of hardship?—If you assume that there is no greater difference between Ireland and this country, than there is between one county of England and another, you assume what is not the fact; and you are building your system upon an unsound and unreal basis; an Irishman would rather live in Ireland, as a general rule, than come to another country; it is not so with a man in Yorkshire, or Devonshire, it makes no difference to him what county he is in; an Irishman loves his country; he has his metropolis there, and he is proud of it, and he has his national feelings.

1534. Then do you think it would be no grievance to a Welshman, for instance, if more taxes were drawn from Wales than are spent in Wales, although it is a grievance in Ireland?—I think it might not be a grievance in Wales, and yet it might be one in Ireland, although I don't know, if a regular system was pursued in any part of the country of making it pay taxes and expending none of the public revenue there, that it would not be deemed a hardship. For instance, suppose a number of square miles in England taken, and a line drawn north and south, and it was said, we will make that part pay taxes, and have none of the public monies expended there; that would be a hardship, and that is what has been done in Ireland.

1535. Did I understand you to say that you allowed a portion of what you call the absentee expenses to go towards paying the wages of seamen?—Yes.

1536. But that with regard to ship-building, you think that Ireland should have a fair proportion of it?—Yes; I think that Ireland ought to contribute ships instead of contributing money to to build them.

1537. That she should have ship-building establishments where ships should be built, do you mean?—If convenient. I would not limit the Government to any item of expenditure; if it was found to be inconvenient to build ships in Ireland, I would adopt some other source of expenditure.

1538. But I suppose you would only adopt such an expenditure as was likely to be profitable to the whole country?—Certainly.

1539. Supposing, for instance, that it was more economical to build ships elsewhere than in Ireland, do you think that Ireland would have a claim to build ships there, although at a greater expense than would be the case elsewhere?—I think it would not be wise, under those circumstances, to select that particular product. I would select one which would be more economically carried on in Ireland. I think something else ought then to be done for Ireland.

1540. But supposing the same thing were shown with regard to each separate article of produce, that it could be more economically produced in England, and more for the benefit of the United

United Kingdom, and, therefore, more for the benefit of Ireland, as part of that kingdom; would you consider that something should be produced, at greater expense, in Ireland, in order to return the money to Ireland?—I should be sorry to concede that as a fact, as a general rule.

1541. Can you point out any instance in which we might expend money profitably in Ireland where we do not do so?—I think I can; a dockyard at Cork, for instance; it is a very fine harbour.

1542. With regard to ship-building, is it not the case that private ship-building, from whatever cause, is much less carried on in Ireland than it is in England, which shows, apparently, that it is not so profitable in Ireland?—That may be owing to the fact that capital is abstracted from Ireland, and that no capital is left there to sustain such enterprises.

1543. Sir *Edward Grogan.*] Is there anything to show that ship-building could not be carried on in Ireland as cheaply as it is in this country, if facilities were given for the purpose?—I think not.

1544. Do you think there is any reason whatever for assuming that if there was a dockyard establishment at Cork Harbour, and all the same expenditure and appliances for cheapening labour which exist in the dockyards of this country, it could be done equally well, and as cheap?—None whatever.

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1545. Your attention has been called to Wales, and you have been asked whether Wales would not have ground of complaint if no expenditure took place there; is it a fact that there is a large Government expenditure in a port in Wales, namely, at Pembroke?—I believe so.

1546. Do you know that there is a large dockyard there, and that a large amount of the national revenue is expended there?—Yes.

1547. Is it the same thing in Ireland?—Not at all.

1548. Are there several dockyards in different parts of this country in which the national revenue of Ireland, as part of the empire, is expended, whereas it is not so expended in Ireland?—That is so, I believe.

1549. Sir *Frederick Heygate.*] As to the income tax, I am afraid there may have been some misunderstanding as to your answer to Mr. Lowe. Was this what you meant to convey, that a similar tax would not be equal in its pressure upon a country with little capital and liable to great fluctuation, like Ireland, and upon a country under better circumstances, like England?—Yes, that a poor man or a poor nation finds it harder to pay a tax than a rich man or a rich nation.

1550. Although the tax may be smaller in amount?—Yes.

Veneris, 13° *die Maii*, 1864.

MEMBERS PRESENT:

Lord John Browne.
Colonel Dunne.
Mr. Finlay.
Sir Edward Grogan.
Mr. Hankey.
Mr. Hennessy.
Sir F. Heygate
Mr. Howes.
Mr. Longfield.
Mr. Lowe.
The O'Conor Don.
Sir S. Northcote.
Mr. B. Stanhope.

COLONEL DUNNE, IN THE CHAIR.

JOSEPH FISHER, Esq., called in; and Examined.

J. Fisher, Esq.

13 May 1864.

1551. *Chairman.*] I BELIEVE you have turned your attention to the taxation of Ireland?—I have.

1552. Since the Union?—Yes; since the Union.

1553. Do you think you understand the objects of the Union with regard to the financial part of the question, and the opinions that were then entertained about it?—The object of the Union, as declared in the preamble of the Bill, was "to promote the essential interests of Ireland as well as of Great Britain"; that was stated by Mr. Pitt as being the object for which he proposed it, the grand object; in his speech in introducing it in 1800, he said, "We ought to look at it with a view peculiarly to the permanent interest and security of Ireland. One of the most prominent defects of Ireland is its want of industry and capital. How are those wants to be supplied but by blending more closely with Ireland the industry and the capital of this country; the protection she will secure to herself in the hour of danger will be the most effectual means of increasing her commerce and improving her agriculture, the command of English capital, the infusion of English manners and English industry necessarily tending to ameliorate her condition, to accelerate the progress of internal civilization, and to terminate the feuds and dissensions which now distract the country. While I state thus strongly the commercial advantages to the sister kingdom, I have no alarm lest I should excite any sentiment of jealousy here."

1554. What are you reading from?—Mr. Pitt's speech in introducing the Union, to illustrate the object of it. I was asked as to its object: Mr. Pitt said, "I know that the inhabitants of Great Britain wish well to the prosperity of Ireland."

1555. Are there any points in Mr. Pitt's speech especially bearing on the financial relations which he intended to exist between the countries?—Yes; there are.

1556. Just state them shortly?—The propositions that Mr. Pitt stated to the British House of Parliament in 1799 were embodied in resolutions and adopted by the Parliament of Great Britain; the resolutions bearing on the financial part will give the Committee exactly the view he took. They are, "That for the like purpose it would be fit to propose that the charge arising from the payment of the interest and Sinking Fund for the reduction of the debt of each country be a separate debt upon Great Britain and Ireland respectively."

1557. Are you quoting from the resolutions passed by the Lords and Commons?—Yes.

1558. In which Parliament?—In the British Parliament; they were thrown out in the Irish House of Parliament that year. They further say, "That for a number of years, to be limited, the future ordinary expenses of the United Kingdom, in peace or war, should be defrayed by Great Britain and Ireland jointly, according to such proportions as shall be established by the respective Parliaments previous to the Union; and that after the lapse of the time so limited, the proportions shall not be liable to be varied except according to such rates and principles as shall be in like manner agreed upon previous to to the Union." Those were the resolutions of the British Houses of Parliament in 1799.

1559. Did that become law?—It became the law; it was embodied in the Articles of Union and became law the following Session.

1560. Do you mean that those are the provisions of the Act of Union?—Yes.

1561. Was there any proportion arranged for the financial contributions of each country in accordance with that?—The joint contribution was arranged for 20 years, in the proportion of two parts for Ireland and fifteen for Great Britain; but that was to cease at the end of 20 years.

1562. Was that proportion accepted by the Houses of Parliament?—It was carried by a large majority of the British Parliament, and by a majority of the Irish Parliament; but protested against both in the Irish House of Commons and in the House of Lords.

1563. Subsequently to the Act of Union was that found to be the proper proportion, in your opinion?—I can only judge now by the facts; the Act of Union states, that it was "to promote the essential interests of the two countries"; and we find, after 60 years, that one is rich and prosperous and the other poor and desolate.

1564. Can you tell us the debt of Ireland at the time of the Union?—The debt of Ireland at the

the time of the Union is stated in the Return of 1849, to have been as follows: created in Ireland, 12,477,975 *l.*

1565. Was that funded or unfunded?—That was the funded debt, redeemed and unredeemed.

1566. The gross debt entirely?—No; the Irish debt created in Ireland.

1567. Is that what you call Mr. M'Gregor's Return?—Yes, you will find it at page 2; the funded debt created in England was 15,315,000 *l.*, making the total redeemed and unredeemed 27,792,975 *l.*, out of that, there was redeemed in both countries 951,756 *l.*, leaving the balance of unredeemed debt 26,841,219 *l.*; there was then due by Ireland in Exchequer bills, as stated in the finance accounts of the year 1801, a sum of about a million.

1568. Sir *Stafford Northcote.*] Rather more than that, was it not?—That is what is stated in the Finance Account of that year; the account of Lord Goderich states it at 1,703,917 *l.*; but the Finance Accounts of the year 1801 show you the amount outstanding then was only a million; adding the unfunded debt from Lord Goderich's Return, which is 600,000 *l.* in excess of the other, it makes the total, funded and unfunded debt, 28,545,146 *l.*; against that there was an appropriated balance in the Irish Exchequer, on 30 December 1800, of 1,697,000 *l.*

1569. Sir *Edward Grogan.*] Where does that appear?—In the Finance Accounts of the year, and it was stated by Mr. Pitt, in his speech in the House of Commons. There are some few odd pounds, which I have not given.

1570. The *O'Conor Don.*] Is there any appropriated balance?—I have given the appropriated balance; it was 1,697,000 *l.*; there were balances in the hands of collectors, 795,131 *l.*, and there was part of the loan of 1800, as a million of money that had not been remitted to Ireland; that money has been under the attention of the Committee; it was Mr. Bankes Stanhope who called attention to it in the Return of Mr. Spring Rice, and that million brought into the Irish accounts in 1801 is added to the sum of 1,697,000 *l.* in the Irish Treasury, it makes the cash in favour of Ireland, 2,697,000 *l.* The O'Conor Don also called the attention of a witness to it; the simple explanation is, that the Irish Parliament of 1800 authorised a loan of two millions; the Act passed on 29th August 1800, that money was not paid into the Irish exchequer previous to the Union; it was brought into the accounts of 1801, but it was a balance to the credit of Ireland: these three sums show that Ireland had 3,492,131 *l.* to her credit; if that was capitalised in the same proportion as the debt, it would make the sum of about six millions, but considering that merely as a cash balance, it should be deducted from the debt, and it would leave the net debt of Ireland, on 30 December 1800, at about 25,000,000 *l.*

1571. *Chairman.*] Why not take the 5th of January?—The Union took place on 1 January 1801; the difference of a few days is not much; the debt is 25,053,105 *l.* I take 1,697,000 *l.*, being appropriated balances in the Exchequer, 795,000 *l.* in the hands of the collectors of revenue, and 1,000,000 *l.*, the balance of the Irish loan, which was in the English Exchequer, but not remitted, making a total credit of 3,492,131 *l.* to the credit of Ireland.

1572. And that leaves the actual debt what?—£. 25,053,173. I have brought in the unredeemed debt here, not at the million stated in the finance accounts, but at 1,703,000 *l.*, as stated in this account of Lord Goderich's. I have debited Ireland with 600,000 *l.* more than, I think, she ought to be debited with.

1573. Will you tell us what you considered the English debt at that period?—The English debt appears in the Finance Accounts of the year 1801, as follows: the funded debt was 479,924,488 *l.*

1574. That was the unredeemed debt?—That was the total funded debt, redeemed and unredeemed; out of that you have to deduct the redeemed debt, 52,281,656 *l.*, leaving the unredeemed debt 427,652,832 *l.* I think Mr. Chisholm informed the Committee that that first sum was 488,000,000 *l.*, instead of 479,000,000 *l.*

1575. But you make it 479,000,000 *l.*?—I take this from the Finance Account; I do not make it anything. Mr. Chisholm must have taken it from some other source. The unfunded debt, and amount outstanding, appears by page 275 of the same volume of the Finance Accounts of Great Britain to have been 37,892,934 *l.*; now, that debt ought to have been capitalised, which would have added 60,000,000 *l.* to the British debt.

1576. And was it not?—It was not.

1577. Then what do you make the debt; do you capitalize it?—No, I do not; I bring it in simply as a balance; that makes the total funded and unfunded debt at the Union to have been 465,545,766 *l.*

1578. Why should it be capitalised, in your opinion?—I think there was no other means of bringing the debts into a relative value, except by capitalising the whole amount due at the time of the Union.

1579. Did you perceive in the three reports given previously to the consolidation of the exchequers that all are capitalised?—They are all capitalised then, but I think they ought to have been at the time of the Union, because this money would then have been liable to interest and sinking fund; by the arrangement it was made only liable to interest, so that there was an advantage to Great Britain, of the difference between that sum as a cash balance and as stock.

1580. But in fact it was not capitalised?—It was not capitalised, nor have I capitalised it in this account.

1581. And it was capitalised subsequent to the time of the consolidation?—It was. That makes the total funded and unfunded debt 465,455,766 *l.*; against that Great Britain is entitled to credit for balance in the hands of collectors, 1,106,818 *l.*, and appropriated balance in the Exchequer 7,619,246 *l.*, making the total credit out of the debt 8,716,064 *l.*; I make the total liabilities of Great Britain on the 1st of January 1801, 456,829,702 *l.*

1582. Have you prepared any paper for the Committee upon this?—I have a statement of it here.

1583. Will you state the interest in each country?—I have found a great deal of difficulty in making out the interest in each country, because the statements are so very conflicting. In the statement that I would wish to lay before the Committee I have put down the interest, the unfunded debt, which I have treated as cash, at five per cent., making the calculation for 1801; I have taken the actual interest on the funded debt, and I have put down the interest on the unfunded debt at five per cent., because money at that time was worth five per cent., and I have not

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not added anything for sinking fund on this balance; as to the interest, I will hand in three different statements of the charge in 1801. One is that from the finance account of the year 1801; the subsequent accounts must be compilations from some existing documents; one is the Return of Mr. Herries in 1824, which has been before the Committee, and the other is the Return of Lord Goderich in 1858. I have deducted however from the amount stated by Lord Goderich's Return, as the interest on the debt of Great Britain, the sum of 498,000 *l.* being the amount of interest on Ireland's debt, contracted in Great Britain previous to the Union.

1584. But this was at the time of the Union, I suppose?—Yes. I am quoting from three papers, with reference to 1801.

1585. Give it to us in round numbers?—I make the charge on Great Britain according to the Return of 1801, to be 21,874,000 *l.*; according to the Return of 1824, it is 21,334,000 *l.*

1586. You make it more?—According to the Return of 1858, it is 22,194,000 *l.*

1587. The first one is your own?—The interest on the funded debt is not my own, and the charge for the sinking fund is not my own; they are stated in the Returns.

1588. You have given three statements; tell me what those three statements are for; they are all different?—The first was taken from the Finance Report of 1801.

1589. Literally?—Literally except in one item, that is, the interest on the unfunded debt, I have charged it at five per cent., and I have given credit at five per cent. on the appropriated balance in the Exchequer.

1590. What is the amount?—£.21,874,000 is the charge for the British debt according to this statement.

1591. What is your next Return?—The Return of 1824, and according to that, it is 21,334,000 *l.*; the reason of the difference is, that in the Return of 1824 the amount that was charged for the unfunded debt was simply the interest that was paid that year; the Return of 1858 makes the total charge to be 22,194,000 *l.*

1592. Sir *Edward Grogan.*] Then there is no substantial difference between the highest and lowest?—No substantial difference, the first Return is about the mean between the highest and lowest.

1593. *Chairman.*] Now, as to the Irish debt?—The charge of the Irish debt taken from the same Returns would be 1,106,000 *l.*, according to the Return of 1801.

1594. Is that funded or unfunded?—Funded, unfunded, and sinking fund; it takes in the same items.

1595. And does the former one take in the Sinking Fund?—It does; the Return of 1824 makes it about 1,202,000 *l.*, and the Return of 1858, 1,254,000 *l.* It is right to mention to the Committee, that the Return of 1858 only puts down the interest on the Irish debt as 622,000 *l.* I have added to that 478,000 *l.*, which was the amount, Mr. Chisholm stated, of interest due upon Irish debt created in England that year. I have credited it to the British, and added it to the Irish interest account.

1596. That is what you have yourself made out from the documents; we should not have found these sums from the documents, but your calculation is founded on those documents; is that so?—Yes, so far as relates to the first return.

1597. Do you know about the sinking fund; can you give any account of that?—The charge on the Sinking Fund of Great Britain was stated in a return that was published, on the motion of Mr. Hume, in 1844. The amount in 1801, on Great Britain, was 4,767,000 *l.*

1598. That was the English Sinking Fund?—The Sinking Fund in Great Britain; and in Ireland it was 143,144 *l.* The Return that I quote from in 1801, makes the Irish Sinking Fund 221,000 *l.*

1599. Are there any credits you have to give either of the countries?—The amounts that I have given the Committee are the net amounts, after giving credit, at five per cent., for the balances in the Exchequer, or the collector's hands of each country.

1600. You have concluded what you consider the relative financial state of the two countries at the time of the union?—Yes; as far as the documents before me go.

1601. Will you hand those papers in?—I will do so.

1602. Will you state the revenue of Great Britain at that period?—The revenue of Great Britain, in the year 1801, was 36,637,795 *l.*, that is, the year ending 5 January 1802.

1603. Sir *Edward Grogan.*] Where do you get that from?—From the Finance Reports of the year, and it is re-quoted in the Paper of 1824. It states in one column the net revenue, and in another the management. If you add them together it gives the total revenue of the country; they make 36,637,795 *l.*

1604. *Chairman.*] Was Ireland bound to contribute?—Certainly not.

1605. To no part of that?—She was; her contribution was to be a proportion of the balance after paying the interest.

1606. Will you state what part?—The condition of the Act of Union was, that the interest and charge for the debt due at the Union was to be deducted out of the revenue in the first instance, and that the balance that remained was the contribution of each country.

1607. Will you state what you conceive to be, in that year, the proportion which each should have paid?—Out of that sum of 36,637,795 *l.*, according to the Act of Union, should be deducted 21,874,000 *l.*, being the charge for the British debt.

1608. Sir *Edward Grogan.*] That is not the balance after the payment of interest and sinking fund?—No; the net balance would be 14,763,000 *l.*; that would be the amount that Great Britain contributed towards the general expenditure of the United Kingdom that year.

1609. *Chairman.*] What would be the proportion that Ireland ought to contribute?—Ireland's revenue was 3,698,000 *l.*

1610. Sir *Edward Grogan.*] Where do you get that?—From the Finance Returns of that year, and from the same Return of 1824; out of that 3,698,000 *l.* is to be deducted 1,106,000 *l.* as the charge for Ireland's debt, showing that Ireland contributed 2,591,000 *l.* that year. The total contribution for the United Kingdom was 17,355,000 *l.*; that is, the contribution of each was 17,355,000 *l.* Ireland was bound to pay two-seventenths, which would have been 2,040,000 *l.*, and she did pay 2,591,000 *l.*, so that she actually paid that year more than half-a-million of money over

over and above the amount she was bound, by the Act of Union, to pay.

1611. *Chairman.*] Therefore you consider there was no deficit to joint expenditure for that year?—There could have been none for Ireland, according to the accounts, but there was a deficiency for Great Britain. It is a matter of figures, and not a matter of opinion.

1612. Can you do the same in other years?—Yes; in 1802 the balance was brought out in the same manner; the amount of total contribution of the United Kingdom, was 21,064,000*l.* I can go through it if the Committee wish, or I can give the totals.

1613. Have you read Mr. Pitt's budget speech for the year? can you state how he put it?—Mr. Pitt, in proposing a budget for the year, said that the total amount of expenditure for the United Kingdom was 35,587,000*l.*, of which Great Britain's proportion of fifteen-seventeenths was 31,400,000*l.*, and Ireland's two-seventeenths 4,186,000*l.*, he then said that the civil service expenditure was 1,170,000*l.*, and that two-seventeenths of that sum, which would fall upon Ireland, was 137,000*l.*; and he then added, whatever else remained, with the exception of the national debt of Ireland, was to be provided for by Great Britain," and in the following page he states that there was a deficiency against the English revenue for the previous years of 6,610,000*l.* that could not have been provided for, in the appropriated balances I have given, for they were all appropriated; that was a deficiency in the revenue; the 6,600,000*l.* I have not brought into the account at all, but that was a further debt against Great Britain.

1614. Does Mr. Pitt suppose that these deficiencies in the English revenue are to be added to the sum of joint contribution, and paid in a certain proportion by Ireland?—I do not think so, for the amount he proposed to borrow that year was 28,000,000*l.*, of which only 2,500,000*l.* was charged to Ireland, being considerably less than two-seventeenths. I think that admits the fact that the Irish revenue that year was more than her contribution, consequently less was borrowed.

1615. Mr. *Longfield.*] Does not that rather prove that less was wanted?—Yes, less was wanted on Irish account, and therefore less was borrowed.

1616. *Chairman.*] Then, according to your view and calculation, the Irish contribution exceeded what was required?—I have no views upon the subject. I merely take the facts from existing records, and I think the facts prove themselves.

1617. But according to your calculation or view of the matter, you state that as the result?—Decidedly I do that. No one who looks at the figures can arrive at any other conclusion than that Ireland overpaid her proportion in that year.

1618. Can you tell what it was in 1802 and 1803?—In 1802 the total amount of Irish contribution after paying charges was 3,610,000*l.*

1619. Sir *Edward Grogan.*] Can you give the Committee the figures in 1802 in the same way as you have already done?—Yes; I can go through them.

1620. Mr. *Longfield.*] From what document do you get this?—From the finance accounts of the year and the return of 1824; in 1802 the revenue of Great Britain was 38,328,000*l.*; that appears in the finance accounts of the year, and it is re-quoted in the report of 1824; the charge upon that was 21,874,000*l.* (I have certified the copy), leaving a balance to Great Britain for general expenditure of 17,354,000*l.* The Irish revenue from the finance accounts of that year and the return of 1824 was 4,716,000*l.*; the charge upon it was 1,106,000*l.*, and she had to her credit 3,610,000*l.* The total contributions of the United Kingdom were 21,064,000*l.*, of which Ireland's proportion, 2-17ths, would have been 2,478,000*l.* She paid 3,610,000*l.*, being over 1,100,000*l.* in excess of what she should have paid.

1621. Was that in 1802?—Yes.

1622. Sir *F. Heygate.*] How is it that the charge comes to the same in both those years?—There could be no variation in the charge according to my view because that was the charge at the time of the Union. I think the separate accounts closed then, and I think that was the view Mr. Pitt took.

1623. And remained the same?—Yes.

1624. *Chairman.*] Will you do the same with the year 1803?—In 1803 the revenue of Great Britain was 39,830,000*l.* less charges 21,874,000*l.*, balance 17,956,000*l.* Ireland, revenue, 4,124,000*l.* less charges 1,106,000*l.*, balance 3,018,000*l.* Amount of contribution for the United Kingdom 20,974,000*l.* Ireland's proportion, two-seventeenths, 2,476,000*l.*; being an over-payment that year of more than 500,000*l.*

1625. Are those calculations that are not to be found in any of the official returns, but are taken by you from data given in official returns?—There never was, as far as I can see, an account closed or stated according to the Act of Union.

1626. These accounts that you have kept are in accordance with your construction and many others of the Act of Union?—Yes; the House of Commons has ordered a paper to be prepared on that data.

1627. During those years was any money raised by loan?—Yes.

1628. Will you state what that was?—The amount that was raised by loan in 1801 was 28,000,000*l.*; there was a clause in the Act that that 2,500,000*l.* might be remitted to Ireland, or rather put to the credit of Ireland's account, because that was only a charge in the books, the cash was not sent over to Ireland, it was applied to Imperial purposes. In 1802 the amount borrowed was 25,500,000*l.*

1629. Will you state what it was for the three years?—The actual amount borrowed for the three years was 65,000,000, of which the 2-17ths for Ireland would give 7,750,000*l.* The amount that was charged to Ireland was 8,000,000*l.*, showing that in those years the idea of the 2-17ths was carried out. That borrowing took place upon estimates, before the accounts were closed; but in the estimates submitted to Parliament, the House seems to have carried out the idea during these three years, of charging Ireland, as nearly as it could, in the proportion of 2-17ths. I may mention to the Committee one very singular circumstance, that, except in the year 1801, there was no provision made for charging Ireland with sinking fund upon the money remitted; there was in 1801, but subsequently to that, the only liability put by the British Parliament upon the Irish Treasury was the payment of the interest on the sum that was to be remitted to her.

1630. Then I understand you to say that the actual loan was divided in the proportion of 2-17ths

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2-17ths in those three first years?—Very close to it.

1631. You say that there was no provision made for a sinking fund?—No; except in the year 1801. There was in that Act; but no provision was made from that time till 1816 in any of the Acts empowering the money to be advanced to Ireland, which charged Ireland with the sinking fund upon these sums.

1632. Have you anything to put before the Committee as to the year 1804?—In 1804 the amount that was agreed to be borrowed was 15,653,000*l.*, of which 5,653,000*l.* was put to Ireland's account, leaving 10,000,000*l.* for Great Britain; that loan was raised at 182 per cent., and the amount which England should have been charged with, would have been 18,200,000*l.*, the amount Ireland would be charged was 9,486,490*l.* The capital sum represented by the loan of 4,500,000*l.* for Ireland, according to the account of Mr. M'Gregor, of 1849, is to the fraction with the 8,190,000*l.*; there was a further loan on Ireland's account of 1,250,000*l.* Irish, which represent 1,153,000*l.* British money, which was raised at a high rate of interest, and the capital representing that was 1,296,000*l.*; the total Irish debt contracted that year was the enormous sum of 9,486,000*l.*, out of that, 818,000*l.* was paid off, and this account states that the increase of debt of Ireland in 1804 was 8,667,000*l.* Now, on turning to the account that was presented to the House in 1858, it appears that the total of the funded debt of the United Kingdom in 1803 was 528,000,000*l.*, and in the year 1804 it was 545,000,000*l.* The Committee will find that at page 29 of the Return of Lord Goderich, so that the addition to the funded debt of the United Kingdom that year was 17,542,000*l.*

1633-4. That is stock?—Yes; of that Ireland was unfortunately charged with 8,667,000*l.*; that leaves the stock created for the United Kingdom 8,874,000*l.* So that half of the addition to the debt was, by some means that I am not able to explain, actually put upon Ireland. The total addition to the funded debt was 17,500,000*l.*, and according to this account of 1849 (Mr. M'Gregor's return), 8,667,972*l.*, is stated to have been added to the Irish debt, leaving the amount added to the English debt only 8,876,000*l.*, although that very year there was 10,000,000*l.* of cash raised representing stock of 18,200,000*l.*

1635. Sir *Edward Grogan.*] For the use of England?—For the use of England.

1636. The *O'Conor Don.*] Was not a large amount of debt added to the unfunded debt of England in the last year?—That could not apply to it; the funded debt was the debt which was authorised by Parliament to be raised, and the accounts of that year prove that 15,500,000*l.* in cash was paid into the British Exchequer on account of that funded loan, of which 10,000,000*l.* was for Great Britain, although her debt appears only to be increased by 8,750,000*l.*

1637. *Chairman.*] How much was authorised to be charged to Ireland by Parliament?—£.5,653,000.

1638. Was more charged than was allowed by Act of Parliament?—Not more than was to be remitted to Ireland.

1639. Do you mean 4,500,000*l.* of stock, or of actual payment?—£.4,500,000 of cash was to be remitted

1640. What stock did that represent?—£.8,190,000.

1641. Then the debts were doubled?—Nearly doubled.

1642. Because the loan was taken at 182*l.*?—Yes; the Irish charge was too high, but what I complain of is, not that Ireland was overcharged by Act of Parliament, but that Great Britain was undercharged by the Treasury.

1643. Then do you complain of the Act of Parliament itself?—No, decidedly not; if Parliament was judged by its own acts, we should not have such accounts as we have now; but it is the accounts that have been prepared out of Parliament that I complain of; it is, not of what Parliament did, as proved by its own acts, that I complain, but of the bureaucracy which has governed these affairs.

1644. Are these accounts with the Act of Parliament, in your opinion?—Decidedly not.

1645. Are you aware that there were loans raised at that time called Portuguese Loans?—I think not in that year.

1646. Have you not found them in any of these accounts?—Not as far as I have gone.

1647. Sir *Edward Grogan.*] Was 14,000,000*l.* to be raised altogether in Great Britain?—£. 14,500,000. in one loan, and 1,250,000*l.* Irish, or 1,153,000*l.* British in another loan.

1648. And 4,500,000*l.* was to be applied to the use of Ireland?—Yes.

1649. That was not in the proportion of 2-17ths, was it?—No.

1650. The money having been appropriated in that manner, is your statement this: that that 4,500,000*l.* is represented in the accounts before us by eight millions, some hundred thousand pounds of stock?—Yes.

1651. And that the 9,500,000*l.* or 10,000,000*l.* remaining of the amounts authorised to be raised and applied to the use of England is represented by what amount of stock?—The 10,000,000*l.* is represented by 8,750,000*l.* in round numbers.

1652 *Chairman.*] What was paid into the British Exchequer?—£. 15,500,000.

1653. In cash?—In cash.

1654. Then how much stock was created?—£.8,874,000 in stock was raised for Great Britain, and 8,667,000*l.* for Ireland.

1655. Sir *Edward Grogan.*] That is of money?—That was the capital stock created.

1656. *Chairman.*] How much cash was paid into the British Exchequer, and how much stock was created by it?—The cash paid in was 15,500,000*l.* I have no return of the stock created; but, according to the Act of Parliament, there should have been 18,200,000*l.* stock created for Great Britain for her 10,000,000*l.* in money, and we find that the Irish stock created for her 5,663,000*l.* was 9,486,000*l.* In all, 27,686,000*l.* should be the addition to the funded debt, and it is only 17,500,000*l.*

1657. Did not you say that the capital was raised at 182*l.*?—Yes.

1658. How could 15,000,000*l.* be represented by 18,000,000*l.*?—The English proportion was 10,000,000*l.*: the total amount to be raised was 15,653,000*l.*

1659. When you speak of 15,500,000*l.*, did that consist of the whole loan, both for England and Ireland, that was paid into the British Exchequer?—Yes.

1660. Will you give the proportion for each country?—£. 10,000,000 of cash for Great Britain, and 5,600,000*l.* cash for Ireland.

1661. Was

1661. Was that the entire loan for both countries?—Yes.

1662. What was the stock for each country?—The debt created, that is, addition to the funded debt of Ireland in that year is alleged to have been 8,667,000 *l.*, and the addition to the funded debt of Great Britain is stated to have been 8,874,000 *l.*, making a total of about 17,500,000 *l.*

1663. Then while the stock created in Ireland was so much larger than the capital paid in, it was less, in fact, than the cash paid in by Great Britain?—Yes, according to the accounts.

1664. Have you investigated the matter, so as to be able to explain so extraordinary a circumstance?—I believe the explanation to be this: there was 10,000,000 *l.* authorised to be raised for Great Britain, but 6,000,000 *l.* of that was taken to reduce the debt under the Sinking Fund; so that when you compare the loans, the money that went to the credit of the service of Great Britain for that year is only 4,000,000 *l.*, while the money raised for Ireland that year was 5,500,000 *l.*

1665. Do you take that from any account to which you can refer the Committee?—I can refer the Committee to the Acts of Parliament creating the loan.

1666. That is your supposition?—Yes.

1667. You have no certainty as to that?—No, I have no certainty.

1668. Was any dissatisfaction expressed by the Irish Members as to this state of things?—There were the most constant complaints that they could not get the accounts for which they applied.

1669. Will you point out anything that you are aware of on that point?—In 1802 Mr. Foster complained with regard to the misappropriation of 334,000 *l.* voted in 1801, and he moved for papers with reference to it. A debate took place upon it: he alleged that this sum had been misapplied, and that it had been expended without the authority of Parliament. Mr. Tierney, who spoke of it, said that the issue of 334,000 *l.* for Ireland was totally unauthorised.

1670. Was there an issue upon a loan, or do you know to what issue he referred?—He referred to the sum that had been issued by the Irish Exchequer in the year 1801, which he alleged was totally unauthorised; and the House came to a resolution that the proper officer should be called upon to make a return relative to the above account. When that return came in, Mr. Foster said that it was totally inadequate; and Mr. Corry, who then was Chancellor of the Exchequer for Ireland, said he was ashamed of this puny warfare of accounts, and opposed the motion. Mr. Foster and other Irish members contended that it was not a puny warfare, but a question whether money was to be paid without the authority of Parliament. Upon its going to a division, the motion for further papers was defeated by 63 against 21.

1671. The British Parliament, therefore, refused that account to the Irish Members?—Yes. In 1802 Mr. Foster complained of the length of time which had elapsed since the Union without the accounts being settled, and of the inaccuracy of many of the accounts that were returned. In 1805 the Right Honourable James Fitzgerald objected to the papers, and said that the Irish revenue had not been properly stated. In 1810 Sir John Newport called attention to the same subject; and Sir John Parnell said he could not help thinking that the great principle of the revenue of Ireland had been overlooked in the desire of extensive patronage of office. Sir John Newport said that there was a portion of the property tax which most unjustly, as he thought, was diverted from the Irish Exchequer in England—that it belonged to Ireland alone; and if that had been allotted to Ireland, and appropriated to the discharge of her necessities, she would not now be obliged to call for help. In 1814 Sir John Parnell said if the taxes in Ireland were well managed, they would not only meet the general charges on the kingdom, but would leave a surplus to be applied to the assistance of England's revenue. Upon that occasion a long debate took place, in which Mr. Pole observed, that when the Union proportions were settled, the expenses of the empire were but 25,000,000 *l.*, whereas now it was 72,000,000 *l.*; and it could never have been expected that Ireland would be able to pay 2-17ths of so large a sum. Mr. Fitzgerald, who was then Chancellor of the Exchequer, made a statement with reference to the enormous effort Ireland had made as to paying her taxes.

1672. Therefore, during that period of 16 years there were continual complaints on the part of Irish Members; first, that they could not get accounts, and next, that when they got them, they were not correct?—Yes.

1673. Therefore there was no acquiescence on the part of the Irish Members in the financial arrangements during that period?—No. In that year a motion was made to extend the property tax to Ireland, and it was opposed by the Government. The principal speaker on the Government side was Mr. Vesey Fitzgerald, then Chancellor of the Irish Exchequer, who stated that the property tax, if it was imposed in Ireland, would not yield so large a sum as was calculated upon, because a large portion of it was already paying property tax in England. He said that the amount that was paid was 300,000 *l.* a year, that Ireland was paying that amount of property tax; and also 400,000 *l.* a year in interest on the sinking fund. Sir Hugh Montgomery said that the amount of 700,000 *l.* a-year ought to be brought to the credit every year of the Irish Exchequer, in addition to the revenues that were accounted for.

1674. In consequence of the frequent complaints of the Irish Members of the financial arrangements by the British Parliament, did Mr. Pitt ever promise any Committee upon this subject?—He promised a Committee in 1805, but I think his death prevented it being carried out.

1675. Can you give the Committee any account of the financial condition of the kingdom in 1811 and 1812?—There was a very extraordinary paper published in 1812; it is the return of the funded and unfunded debt of the Empire, and it makes the funded and unfunded debt of Great Britain in that year to be 779,000,000 *l.*

1676. Sir *Edward Grogan.*] What paper do you refer to?—I refer to page 309 of the volume of 1812.

1677. *Chairman.*] Do you mean the Committee's report of that year?—No; it is an account of the amount of the funded debt of Great Britain and Ireland, upon the 1st of January 1812; the funded debt of Great Britain is stated to have been 747,000,000 *l.*, and of Ireland, 61,274,000 *l.*; the unfunded debt of Great Britain is stated to be 50,460,000 *l.*, and of Ireland, 1,843,000 *l.*, making the total debt of Great

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Britain in that year, 797,883,000 *l.*, and of Ireland, 63,117,000 *l.* In the return of 1824, the funded and unfunded debt of Great Britain is stated at about 604,000,000 *l.*, being 193 millions under that which was furnished to Parliament in 1812; but, curious to say, it makes the Irish debt 73,952,000 *l.*, which is 10,000,000 *l.* over the amount that is stated in this account furnished to the Parliament of 1812.

1678. Do you, in fact, find every description of discrepancy?—The one has been seriously diminished, and the other has been seriously increased.

1679. Was that for the purpose of assisting the Committee of 1812, which proposed the consolidation?—It is very hard to say; but if these mistakes were unintentionally made, the clerk of the Treasury ought certainly to have been dismissed for his blunders.

1680. Is there any way for accounting for it besides by blunder?—You must take these papers *quantum valeat.*

1681. Then you cannot reconcile this with the other account; is that the upshot of your evidence?—That is a statement that was submitted to Parliament in the year that it occurred, and they took it to be correct.

1682. And the other is at variance with it, is it?—It is completely at variance with it; it understates the debt of Great Britain by the enormous sum of 190,000,000 *l.*, and it overstates the debt of Ireland for the same year by 10,000,000 *l.*

1683. You cannot reconcile this by any supposition that there were sums left out, or that it was kept in a different form, or that it was taken for a different object?—I cannot account for it; if both were reduced in the same proportion, I could understand it; but I cannot understand the one being increased and the other diminished; I only produce it to show the difficulty that non-official persons have in arriving at any conclusion. There is a more singular discrepancy than that with regard to these accounts in 1812; in the Finance Committee's report, at page 23, you will see there that the interest upon the unredeemed debt of Great Britain is stated at 18,295,000 *l.*

1684. Sir *Stafford Northcote.*] Does that include the unredeemed debt, do you think?—But would not that be the case in both countries? Ought not the Irish to be reduced in the same proportion as the British? But the Irish debt is increased in 1824 by 10,000,000 *l.*, and the British debt is decreased by 193,000,000 *l.*

1685. *Chairman.*] Are those two returns given for the purpose of comparison, or are they merely abstract returns given without any object of that kind?—They are abstract returns given without any object, but upon comparing them they show the results I have stated.

1686. Sir *Edward Grogan.*] Are they Parliamentary papers?—They are.

1687. And are you unable to explain the discrepancy between them?—I am; quite so.

1688. *Chairman.*] Will you now go on to the difficulties you have found with respect to the accounts of 1812?—In the account of 1812, you will find that the interest of the British unredeemed debt, at page 23, is 18,295,000 *l.*, and there is also, a little lower down, interest for war taxes 418,000 *l.*, that makes the total interest in the year for Great Britain 18,713,000 *l.*, at the opposite side of the page you have for Ireland 2,794,000 *l.*; you will find the sinking fund in that paper is stated to be 11,135,000 *l.* for Great Britain, then there are the sinking fund for the war taxes 775,000 *l.*, making the sinking fund of Great Britain that year 11,910,000 *l.*; and in Ireland in that year, at the opposite side of the page, it is 1,435,000 *l.* Now in the year 1812, the money was capitalised at both sides of the account, so as to show the relative value of the debt. In the year 1816, previous to the consolidation, a similar account was made which appears in the finance account of 1816, at page 517, sessional paper 553, that states the total sinking fund in the year 1816 at 11,083,000 *l.*, being less by over 700,000 *l.* than the sinking fund had been of four years previous.

1689. But suppose debt had been redeemed?—Debt was contracted.

1690. Might not some debt have been redeemed as well as contracted?—If the debt redeemed was more than the debt contracted, it would have made no difference, because the sinking fund was 1 per cent. upon the capital redeemed and unredeemed in existence at the time.

1691. And therefore you cannot reconcile these two things?—I think this is more important than any mere attempt at reconciliation, because it shows very important results; this return of 1844 states that the sinking fund in that year was 13,453,000 *l.*, so that in this account of 1816, the sinking fund for Great Britain is stated to be less than it had been previously; the report of 1812 states it at 11,910,000 *l.*; in the return of 1816 it is only stated at 11,083,000 *l.*; now in that return the sinking fund and the interest were added together, and the whole was capitalised, at the rate of 23 years and nine months. At the British side of the account the interest was stated at 24,181,000 *l.*, whereas, according to the return of 1824, the interest upon the unredeemed debt that year was 26,069,000 *l.*, the interest is understated on the British side of the account by nearly 2,000,000 *l.*; the sinking fund is understated that year at 2,500,000 *l.*, so that there is an understatement of 4,500,000 *l.*, representing a capital of 100,000,000 *l.*; if that 4,500,000 *l.* a year was brought into this account and capitalised, at the rate at which it is capitalised there, it would make the British debt stand at 100,000,000 *l.* more than it does. So that the value of the British debt in this account is depreciated by 100,000,000 *l.* When you take the Irish side of the account, you find that the sinking fund which is stated in the return of 1844 to be 657,000 *l.*, is stated in this to be 2,294,000 *l.*, and that sums is capitalised at the rate of 20 years' purchase, so that the 1,500,000 *l.* which is charged there in excess to Ireland, represents a capital of 35,000,000 *l.*, therefore, while the British debt is under-stated by 100,000,000 *l.*, the Irish debt is over-stated by 35,000,000 *l.*, and that was done in order to show a conclusion which would have justified Parliament in consolidating the Exchequers.

1692. Do you see no means by which these discrepancies can be reconciled?—I can see no means of reconciliation.

1693. And therefore it would be for those who represent the Treasury to explain and reconcile these two accounts, would it not?—The Committee of 1812 say in their Report, that they had desired papers to be prepared for them, in order to base their calculations; and they accepted those papers as being correct, it turns out by comparison that they were incorrect; the Members

bers had not the means of comparing these accounts, and they assumed them to be correct, the Irish Members assumed the statement of the Irish debt to be correct, and also the English debt; but it turns out upon subsequent data, that these papers that were presented to the Committee were utterly valueless; in fact, worse than valueless, because the British debt was understated, as I have said, to the amount of 100,000,000 *l.*, and the Irish debt was over stated, to the extent of 35,000,000 *l.*; consequently, the calculations that brought out that those debts were to each other, as in the proportion of 2 to 15, were quite unreliable.

1694. Sir *Edward Grogan.*] Do you mean to infer from that, that the relative proportions of the debt, upon which the consolidation of the Exchequers were recommended, did not stand as it was intended they should?—The Parliamentary Papers that have been since published show that they did not.

1695. Then the Committee of that year were misled to think that the debt stood in the relative proportions?—They were misled, and Parliament was also misled.

1696. *Chairman.*] Then did the Committee found their recommendation of the consolidation of the Exchequers upon a wrong data?—I think so.

1697. Sir *Edward Grogan.*] Could this great discrepancy, which you have called the attention of the Committee to, have arisen from any debts that were discharged or cancelled in the interim?—The calculation was this: "What is the amount of interest now due by Great Britain: what is the amount of sinking fund"? those two were added together, and then the debt was capitalised, by estimating it at a certain number of years' purchase. If that interest was, as the papers show, understated to the amount of 2,000,000 *l.*, and the sinking fund understated by 2,000,000 *l.*, it would make a difference of over 4,000,000 *l.* in the charge, and then when you go to capitalize that at 24 years' purchase, it represents a capital understated of 100,000,000 *l*; this state the Sinking Fund of Great Britain was only 11,008,300 *l.*, when those who had compiled it, had before them the statement made four years before, that it was 11,910,000 *l.* and the officials in the same office were able in 1844 to furnish the House of Commons with the statement, that in that identical year the Sinking Fund of Great Britain was 13,353,000 *l.*

1698. Will you put in any papers that will enable the clerks of the Treasury to try and reconcile these discrepancies?—I am merely quoting from papers that are in existence.

1699. Will you put in before the Committee the papers upon which you found these data?—Yes.

1700. And the references?—Yes.

1701. Have you anything more to say about the year 1812?—Nothing more.

1702. Is there any other statement about the British debt, that you wish to refer to, in 1816?—I think not.

1703. Can you give me debts of 1816, at the consolidation of the Union?—I have taken the debts of both countries from the Act of Parliament, and I find with regard to the Irish debt, it corresponds with what Mr. Chisholm stated; the total amount of imperial debt that was authorised to be raised between the Union and 1817 was 357,780,000 *l.*, of that 72,059,000 *l.* was allowed to be advanced, leaving 285,750,000 *l.* for Great Britain.

1704. What do you make the debt at the time of the Union?—I have already stated to the Committee about 465,000,000 *l.*

1705. That was between 1802 and 1816?—The debts contracted between those dates was 357,780,000 *l.*

1706. How do you divide the proportions to each country?—They are divided by the Act of Parliament, and the figures I have given are the division of those debts according to the Act of Parliament.

1707. Do you consider those divisions are made in the proportion of 2-17ths as laid down by the Act of Union?—Decidedly not; the total amount raised was 357,000,000 *l.*

1708. Sir *Edward Grogan.*] Altogether?—Yes.

1709. In England?—And Ireland; of that the amount to be remitted to Ireland was 72,000,000 *l.*, this was treated as Irish debt, and it bore to that of Great Britain the proportion of one to five.

1710. *Chairman.*] That is the one imposed?—Yes.

1711. What would have been the proportion of 2-17ths?—I think, about 42,000,000 *l.*

1712. Then there was 30,000,000 *l.* more imposed than the proportion prescribed by the Union?—Yes; the increase in the funded debt as appears by the return of Lord Goderich in that 16 years, was for the United Kingdom 349,000,000 *l.*; but strange to say, the Committee will see that the amount of debt was less than the amount authorised to be raised; there was 357,000,000 *l.* authorised to be raised, and the increase in the funded debt is 349,000,000 *l.*

1713. Sir *Edward Grogan.*] Of cash?—The cash authorised to be raised was 357,000,000 *l.*; and the addition to the debt was only 349,000,000 *l.*

1714. Mr. *Hankey.*] In cash or stock?—The 357,000,000 *l.* is the amount of cash authorised to be raised by Parliament; the 349,000,000 *l.* is the stock added to the debt of the United Kingdom in the 16 years; the stock added is less for the United Kingdom than the amount authorised to be raised; but when you take the Irish side of the account, 72,000,000 *l.* is authorised to be raised, and 80,000,000 *l.* of stock, is stated to have been added to the debt; if it had been the like terms for both, the Irish stock should be less than the amount authorised to be raised in exactly the same proportion that the stock for the United Kingdom was to its authorised cash raised.

1715. Sir *Stafford Northcote.*] You gave us the total addition to the unredeemed debt; can you give us the addition to the debt, redeemed and unredeemed?—I have no paper giving that.

1716. Mr. *Banks Stanhope.*] Where do you find those figures of 349,000,000 *l.* addition?—In Lord Goderich's Return, if you turn to page 38, you will find the total funded unredeemed debt in 1800 was 447,000,000 *l.*, and if you turn to 1816, you will find that it is 796,000,000 *l.*, the amount added to the unredeemed debt, will be the difference between those two amounts, that is 349,000,000 *l.*; then, according to the Acts of Parliament, there is 357,000,000 *l.* authorised to be raised, so that the sum added to the debt, was less than the amount borrowed; what struck me as being so very strange was that the amount authorised by the Act of Parliament to be remitted to Ireland was 72,000,000 *l.*, and yet according

according to the return of 1849, her debt was increased by 80,000,000 *l.*

1717. Mr. *Hankey.*] But the stock authorised to be raised had no reference whatever to the amount that may have been redeemed in that time, had it?—The redeemed debt does not come in upon either side; I was giving you the addition to the unredeemed debt at each time.

1718. *Chairman.*] Without the redemption?—Yes.

1719. The *O'Conor Don.*] In speaking of Lord Goderich's return, you take the debt of Great Britain and Ireland?—I do.

1720. It is not exclusively the debt of Ireland?—No; the debt of Great Britain and Ireland.

1721. *Chairman.*] Have you seen the account furnished by the Treasury?—I believe I have.

1722. You will see there that the debt created in England, the amount actually raised, is given at 60,000,000 *l.* odd, and the stock created at 94,000,000 *l.*; do your papers give that, or are the Acts of Parliament authorised to, and, as far as you can say, are they correct?—They are stated in that account at 94,500,000 *l.*,; there is a sum of 4,500,000 *l.*, which Mr. Chisholm himself said, should not have been brought in. The amount, instead of being 94,000,000 *l.*, should have been 87,000,000 *l.*

1723. There was even more than that, because in 1814 there was 5,500,000 *l.*; in the same way there was 9,000,000 *l.* that should not have been added to that. Do you deduct the 9,000,000 *l.* that you calculated?—No, I do not. I bring in the 9,000,000 *l.* and the 5,500,000 *l.*

1724. And the 4,500,000 *l.*?—No, because it is not in the Return of 1849.

1725. You leave that out?—Yes.

1726. What do you bring in?—I bring in everything else that is in that, except the 4,500,000 *l.*

1727. But you have as much right to deduct the 5,500,000 *l.*, have you not, because it is not provided for?—I am not sure of that fact. It was not stated in the return of 1849, upon which I base my calculation, but I will look at that again.

1728. Are you aware that the total debt of England and Ireland, as stated by the papers put in by Mr. Chisholm and Mr. Anderson, was, that the Irish debt created was 113,109,794 *l.*—Yes; they have put in 6,300,000 *l.*, which should have been left out, it represents that sum of 4,500,000 *l.* If that was done, it would make his return exactly correspond with the return of 1849.

1729. But there is a further sum of 5,500,000 *l.* which ought to be deducted, is there not?—That is charged in this return of 1849.

1730. But should not that be deducted, for the same reason?—I am not aware of that fact, but will look to it.

1731. Have you looked to the Act of Parliament as to that?—I have looked at it, but I did not notice the clause. I thought that sum was chargeable to Ireland.

1732. What was the state of the sinking fund at the time of the consolidation of the Exchequer in 1816?—I do not think I have any information to give the Committee as to that.

1733. Are you aware whether there was any balance in the sinking fund at that time handed over to the imperial sinking fund?—There was an Act of Parliament in 1816 with reference to the Irish sinking fund. It declares that the Irish Parliament, I think it was, of 1797, which then owed a debt of 5,800,000 *l.*, had provided for the payment of that debt, and that the entire amount that was paid under the Irish Act of Parliament was over 7,000,000 *l.*, and it declares that the Irish debt, which had been created up to the year 1797, was entirely paid and liquidated, and that the stock was to be cancelled.

1734. Sir *Edward Grogan.*] What Act of Parliament is that?—The 56 Geo. 3, c. 70. It declares that under the provision which had been made by the Irish Parliament for the payment of its debt by sinking fund, the entire of the then existing debt was paid off, and that it was to be cancelled, amounting to over 5,800,000 *l.*; and there was a subsequent Act of the same session, c. 89, which declares that a further sum of Irish stock was cancelled of 4,000,000 *l.* Now I cannot find in any of the accounts that the stock was cancelled according to the former Act.

1735. *Chairman.*] Is that all you have to say upon that subject?—That is all.

1736. Do you know how the loans were remitted to Ireland, or have you any proof of what was remitted to Ireland?—The amount that was authorised to be remitted was 51,850,000 *l.*

1737. But was that remitted?—That remains to be proved.

1738. Are you aware of it, or are you able to give any account of it?—I believe it was not remitted.

1739. What became of it?—The total loan was raised by the British Exchequer, the money remained in the British Exchequer, and was applied for the purposes of the United Kingdom. A portion of it was charged to Ireland, but there is no proof that the money was ever remitted to Ireland, or ever paid, for the remittances were from Ireland to Great Britain during the period we speak of. It was, in round numbers, 13,000,000 *l.* There is no proof that it was ever remitted to Ireland.

1740. Sir *Edward Grogan.*] Have you seen any document to show that it was applied to the credit of Ireland in discharge of the Imperial debt?—No, I have not; it was used for Imperial purposes and charged to Ireland.

1741. Mr. *Hankey.*] If it was not remitted to Ireland, I suppose it will appear in some finance accounts as remaining in England, will it not?—I suppose so.

1742. Have you looked to see?—The entire amount of those loans were paid by the contractors into the British Treasury, and are so stated in the finance accounts; the Treasury charged portion to Ireland.

1743. Do they tally with this amount which you consider deficient as not having been remitted?—What I was saying with regard to the remittance was this: I believe in fact there were no remittances, but they were entered as in a partnership account and charged to Ireland; but that no cash representing that amount is proved to have passed through the Irish Exchequer; that was what I was alluding to.

1744. It never would have been remitted to Ireland unless the money was wanted there, would it?—No; previous to the Union it was remitted.

1745. Probably because it was wanted at that time?—I suppose so.

1746. Money would not be remitted from England to Ireland unless it were wanted, would it?—The Act of Parliament says that this money might be remitted to Ireland.

1747. Might

1747. Might be?—Yes; and there is no proof that it was remitted.

1748. I suppose no Act of Parliament ever contemplated sending money to Ireland unless it was wanted there?—The expression in the Act of Parliament is that out of this loan so much money might be remitted to Ireland; and all I was saying was that there was no proof that money was remitted.

1749. *Chairman.*] Have you any account showing that the money so raised was ever applied to the purposes of joint expenditure to which Ireland was obliged to contribute?—The English finance accounts show that money was applied to the general expenditure, and that it was charged to Ireland.

1750. Have you any account to show that it was applied to purposes justified by the Act of Union?—The view I take of it is that Ireland was liable to 2-17ths of it, because it was used for Imperial purposes—paying the Army and Navy and for the war; but that it was not used for the special service of Ireland is quite apparent.

1751. My question was whether there was any account showing whether it was applied to those services for which Ireland was liable for her contribution; have you any account of that fact?—The only service for which Ireland was liable to contribute, as I look at it, was her 2-17ths of the Imperial contribution, the only interest she was liable for was the separate interest of her debt.

1752. Were there certain portions of expenditure to which she was not liable?—I think not.

1753. Was she liable to the interest of the pre-Union debt?—Not of Great Britain, certainly.

1754. Have you any account of how this money, which was raised for the purposes of Ireland, was applied?—No.

1755. Mr. *Hankey.*] Have you any account to the contrary?—I could not prove a negative.

1756. Sir *Edward Grogan.*] Does the amount so charged as raised upon Irish account bear the proportion of 2-17ths to the total sum raised?—No, it is as 1 to $5\frac{1}{2}$.

1757. Then it is a good deal more than 2-17ths?—Yes.

1758. *Chairman.*] Then was that contrary to the provision of the Act of Union?—Decidedly.

1759. Sir *Edward Grogan.*] Therefore, although the money not having been remitted to Ireland may have been applied to Imperial purposes, to which Ireland was bound to contribute 2-17ths, does it appear by the statement you have put in that a great deal more was charged to Ireland?—Yes.

1760. *Chairman.*] Can you go through the 16 years and place the accounts of those years before the Committee?—I can. I can state the totals.

1761. Sir *Edward Grogan.*] Have you made out an account of it?—I have.

1762. Upon what is that account based?—Upon the finance accounts of the revenue that was paid each year, and on the return of 1824, which copies them.

1763. That is, you have taken your figures from those documents?—I have.

1764. But in what shape was the account framed?—The first column of it shows the revenue of Great Britain for each year, the second column shows the revenue of Ireland in each year.

1765. Is that the gross revenue?—Yes, the third column shows the contribution which Great Britain paid towards the general expenditure, after deducting the charge for the ante-Union debt, the fourth column shows the total amount that Ireland paid, and it then gives the total for the United Kingdom.

1766. *Chairman.*] Will you state the gross total?—The total contribution of the United Kingdom in the 16 years was 671,164,016 *l.*; of that the 15-17ths of Great Britain would be 591,970,000 *l.*, and the 2-17ths for Ireland would be 79,193,000 *l.* I make it that in the 16 years, Great Britain paid 594,530,000*l.*, being 2,500,000*l.* more than her share, and that Ireland paid 76,633,000 *l.*, being 2,500,000 *l.* less than what she should have paid upon the whole 16 years.

1767. That is of revenue?—Yes, deducting from the gross revenue the charge for pre-Union debt, according to the Act of Union.

1768. Supposing she was obliged to make up the deficit, what would be the sum?—It would be 2,560,000 *l.* upon the 16 years.

1769. Mr. *Longfield.*] That account does not include loans, does it?—No.

1770. *Chairman.*] Taking the loans beside that, what would it amount to?—According to the account that I have given to the Committee, the addition to the funded and unfunded debt of Great Britain, in the 16 years, was 290,000,000 *l.*, the addition to the funded and unfunded debt of Ireland was 84,000,000 *l.*

1771. Does that include the 2,560,000 *l.*?—No, it does not; I am giving now the addition to the debt, funded and unfunded.

1772. What is this 2,560,000 *l.*?—That is a balance of account; Great Britain contributed 290,935,000 *l.* of loans in the 16 years, from 1801 to 1817, and 594,530,000 *l.* of revenue, making her total contribution between loans and revenue 885,000,000 *l.* Ireland, according to the accounts, contributed, 84,139,000 *l.* in loans, and 76,333,000 *l.* in revenue, making her total contribution 160,772,000*l.* According to the Act of Union, Ireland was to pay 2 *l.* for every 15 *l.* paid in Great Britain; that would make the chargeability to her 104,062,000 *l.* in the 16 years, and she would have overpaid her account by 56,710,000 *l.* If you add the contribution of Great Britain and Ireland together it will show that the United Kingdom contributed between loans and revenue 1,046,000,000 *l.*, and the 2-17ths of that Ireland's share, would have been 123,000,000 *l.*, so that, according to that view, Ireland was overcharged 37,684,000 *l.*; that was, her contribution between revenue and the debt that was charged to her, was 37,684,000 *l.* more than her rightful proportion, supposing these accounts of debt to be correct.

1773. Is that your account of the proportions of the contributions of the two countries in 1816?—It is.

1774. Sir *Edward Grogan.*] Is there any Parliamentary document which gives the statement which you have now given to the Committee?—There is not, but it is all based upon Parliamentary documents.

1775. Mr. *Longfield.*] Are these sums that you have given joint contributions on both sides?—No, they are the separate contributions. If the debt that was contracted between 1801 and 1816, which was 375,000,000 *l.*, was divided according to the 2-17ths, it would bring out the chargeability to Ireland to be only 44,000,000 *l.*; now the charge-

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ability to Ireland, according to this account of Mr. M'Gregor's, is 80,000,000 *l.*, so that the difference between 44,000,000 *l.* and 80,000,000 *l.*, which is 36,000,000 *l.*, corresponds very nearly to the amount I have brought out, which Ireland was overcharged. When you contrast the contribution of revenue with the contribution of debt, it turns out that Ireland overpaid by 37,000,000 *l.*, so that the two sums essentially agree.

1776. Mr. *Hunkey.*] But have those two sums anything to do with each other?—Yes, certainly they have.

1777. Mr. *Longfield.*] Is it not on the assumption that it was all debt on the joint account?—There could be no debt for separate account unless Ireland was deficient, and my evidence is that she was only deficient 2,500,000 *l.*, therefore there could be no separate debt.

1778. *Chairman.*] Have you taken interest and charges for sinking fund, and all those things into account?—I have.

1779. Throughout?—Throughout.

1780. Are there any other contributions?—There are no other contributions that I can make out except the contribution of revenue and loan; I have brought into this account the total contribution of revenue and loan, as stated in the Parliamentary Papers.

1781. Are not voluntary contributions subscriptions towards the war and so on, reckoned as English revenue?—I think that took place before the Union; the amounts were small after the Union.

1782. You have, I think, gone through the whole of your statement as to finance; have you been able to find any advantage which Ireland gained by this consolidation of debt?—I think it is greatly overstated, because, assuming that the debts of Great Britain and Ireland were, as is stated in these returns, as 700,000,000 *l.* to 100,000,000 *l.* in round numbers, and that the position of each country was as 2 to 15, as was stated; when Great Britain took upon herself the proportion of Irish debt, at the consolidation she only took the responsibility of 15-17ths of it, but Ireland had to take upon herself the responsibility of 2-17ths of the British debt; instead of Great Britain taking the Irish debt, she really charged Ireland with a share of her debt, and the advantage to Ireland would only be the difference between the two sums mentioned, even supposing the accounts at the time of the consolidation were correct; then in the year immediately after the consolidation I find that the revenue payments of Great Britain were reduced by 10,000,000 *l.*, and the revenue payments of Ireland were reduced only by 6,000 *l.*

1783. Was any debt cancelled in 1816?—There was an Irish debt of 4,000,000 *l.* and there was an Act of Parliament for cancelling 5,800,000 *l.* more, which I do not see has been carried out.

1784. You state that there was an Act of Parliament which cancelled 4,000,000 *l.*?—Yes.

1785. Was that done?—Yes.

1786. There was another that was not cancelled?—The cancelling under 56 Geo. 3, c. 70. has not been carried out; that under 56 Geo. 3. c. 89, was carried out.

1787. Therefore that debt which was ordered to be cancelled, should be deducted from the Irish debt?—Yes.

1788. Ireland ought to get credit for it, ought she?—Yes.

1789. Have you found that in any of the accounts?—I have not; it occurred in the Session of 1816.

1790. But that only refers to the debt previous to the consolidation of the Exchequer?—Yes; there were two Acts passed in 1816. One, the 56 Geo. 3, c. 70, that recites that the Irish Parliament of 1797, which then owed 5,800,000 *l.* odd, had not provided for its discharge, and that under the condition of that Act of Parliament, the 37 Geo. 3, instead of the debt of 5,800,000 *l.* odd being paid, 7,000,000 *l.* was paid, and then it declares that the 5,800,000 *l.* out of the pre-Union debt of Ireland was cancelled. I cannot find in any account that that Act of Parliament was carried out by any of the officials of the Treasury.

1791. Mr. *Banks Stanhope.*] Was not any amount of Irish debt cancelled that year?—Yes, that was under another Act, the 56 Geo. 3, c. 89, which was for 4,000,000 *l.* but the two Acts would have cancelled over 9,000,000 *l.* of the Irish debt.

1792. *Chairman.*] I think the sum of your evidence is, that in 1816 the exchequers were consolidated upon returns which gave an unfair and an untrue account of the state of the debts as between the two countries?—Yes.

1793. And that the proportions were struck upon that false data?—Yes.

1794. And therefore that the terms of the union were not complied with at that time?—Yes.

1795. Have you seen a subsequent calculation of the proportions in the year 1816, not to be found in the report of 1816?—That is what I have given to the Committee in my evidence, the one of 1816.

1796. And not the one in the returns of 1815?—No.

1797. Do you think that by the terms of the Act of Union, it was necessary for Parliament to make any declaration in order to have indifferent rates of taxation in each country?—The Act of Union states that that must be done.

1798. Was that ever done, to your knowledge; have you ever seen any declaration of that kind?—There was a declaration made by a Committee of the House of Commons, but the House of Commons itself did not give validity to that declaration, which I hold to be an annulling of it; and it never was submitted to the House of Lords, The only declaration that could be made, must be made by the Parliament of the United Kingdom, that is, by King, Lords, and Commons; and they must have united to express the opinion. The Committee of the House of Commons made a declaration, and the House itself refused to carry it out; or did not carry it out; and I think that shows that they did not agree with it.

1799. Sir *Edward Grogan.*] Was it a resolution passed in a Committee of the House?—It was; I believe in a Committee of the whole House, but the House itself never gave effect to it.

1800. *Chairman.*] Is your conclusion from that, that we are still bound, as to taxation, by the terms of the 7th article of the Treaty of Union?—The view I take of it is, that the Imperial Parliament has no power of legislating for Ireland, except under the Act of Union; and if it violates the Act of Union, it would seem to me that it destroys

stroys its power for legislation. I should be very sorry to see an idea prevail that Parliament itself had destroyed its own power, because that would seem to resolve the two kingdoms into the position in which they stood before; and that is the view that was expressed by Mr. Douglas, afterwards Lord Glenbervie, who was put forward by Mr. Pitt, to speak as to the possibility of Parliament cancelling the Act of Union; he declared that it was impossible to do it; he meant rightfully impossible, of course. The House of Commons did, before that, cut off the king's head, and it might do it again; and in speaking of what Parliament could do, I mean what it could do rightfully. Lord Glenbervie argued that it would be impossible for Parliament to do anything but to carry out, and give effect, to the conditions of the Act of Union.

1801. Sir *Stafford Northcote.*] I think you told us that you considered the Irish debt at the Union, or rather the liabilities of Ireland at the Union, are overstated, because no allowance was made for certain balances that were in the Irish exchequer at the time of the Union, was it so?—Yes.

1802. The argument which you addressed to the Committee, if I rightly understood it, with regard to the arrangements of the years 1801 and some following years, was founded upon a calculation of the revenues of the two countries, from which were deducted the charges for the separate debts of the two countries?—Yes.

1803. And in arriving at the charge for those separate debts, you took into account the balances in the Irish Exchequer of 1801, which you said ought to have been deducted from the Irish debt, did you not?—I have deducted from the chargeability of Great Britain, 380,000*l.*, per annum, being five per cent. on the balances in her Exchequer, and I have deducted from the Irish account 134,000*l.*, being the interest at five per cent. on the balances in her Exchequer.

1804. You calculate that in the year 1801 the Irish separate charge was 1,106,000*l.*, I think, which you take as the rate of interest which would fairly have been chargeable on the Irish debt as you make it, after deducting those balances?—The items that compose it are taken from the return of 1801, page 315, the interest on the funded debt is there given at 927,000*l.*, and on the unfunded debt at 47,000*l.*, making the total interest 1,020,000*l.*, the Sinking Fund added to that is 221,000*l.*, making the total charge 1,241,000*l.*; from that I have deducted 134,000*l.* interest on the balances in the Exchequer, which brings out the chargeability 1,106,000*l.*, and I have done the same with that of Great Britain.

1805. But are you aware that one of those balances you mention was a sum of 1,697,000*l.*, which was in the Irish Exchequer at the time of the Union, are you aware that that sum was reckoned to the credit of Ireland in the Budget of 1801, and was taken in diminution of the amount of taxation to be imposed upon Ireland, or of the amount of debt to be created for the service of Ireland?—That was acknowledged to be in the Exchequer, and was so applied, but my argument was that it was not necessary so to apply it in that year, because the revenue of Ireland was more than sufficient to pay her contribution.

1806. What do you say was the charge of Ireland in the year 1801?—I have not taken the question of expenditure at all into these accounts; these are entirely based upon the one data that is given in the Act of Union, that of contribution; the Act of Union does not contain one single word as to the payments. Mr. Pitt based it on the idea that it was the taxes paid by the people, the burdens on the people, that was to correspond; it was not the chargeability as to payments, it was as to paying money into the Exchequer and not paying it out of it, so I have entered into no calculation of how the Exchequer paid the money; as I view it, it would not matter whether they paid it in South America or in Ireland.

1807. You told us just now that the revenues of Ireland in 1801 were sufficient, or more than sufficient, to meet the charge upon Ireland for 1801?—Yes.

1808. What was the charge upon Ireland?—£.2,478,145, being 2-17ths of the contributions of the United Kingdom.

1809. Was it not a provision of the Act of Union that the revenues of Ireland should be charged in the first place with the interest of the debt of Ireland and the Sinking Fund, and with 2-17ths of the expenditure of the United Kingdom?—No, there is nothing about the expenditure of the United Kingdom at all in it.

1810. Have you got a copy of the seventh Article of the Act of Union before you?—Yes, I have.

1811. Can you find the place where it begins "that for defraying the said expenditure?"—Yes.

1812. Will you read that article?—"That for defraying the said expenditure;" now, what is "the said expenditure?"

1813. Will you read that paragraph?—"According to the rules laid down, the revenue of Ireland shall hereafter constitute a consolidated fund, which shall be charged in the first instance with the interest of the debt of Ireland, and with Sinking Fund applicable to the reduction of the said debt, and the remainder shall be applied towards defraying the proportion to the United Kingdom, to which Ireland may be liable."

1814. Those are not the exact words; what are you reading from?—From a paragraph in this pamphlet; I do not know whether it is quite correct.

1815. In a pamphlet published by yourself?—Yes.

1816. Will you read the paragraph; at what page is it; is it in the pamphlet entitled "The Case of Ireland?"—Yes; page 88, I think.

1817. It is at paragraph 3, is it?—"Towards defraying the proportion to the United Kingdom, to which Ireland may be liable in each year."

1818. Then that purports to be a quotation from the treaty of Union, does it not?—It does.

1819. It is a correct quotation?—No, it is not. The words "of the expenditure" are omitted; but they do not alter the sense.

1820. You have left out those rather important words, "Towards the expenditure of the United Kingdom;" have you the articles before you now?—I have omitted the words "of the expenditure," but I do not think it alters the meaning.

1821. Perhaps you will just read the words as they stand in the Articles?—"That for defraying the said expenditure, according to the rules above laid down, the revenues of Ireland shall hereafter constitute a consolidated fund, which shall be charged, in the first instance, with the interest of the debt of Ireland, and with the Sinking Fund, applicable to the reduction of the said debt,

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and the remainder shall be applied towards defraying the proportion of the expenditure of the United Kingdom, to which Ireland may be liable in each year."

1822. Accepting that as the explanation of the Irish charge, and taking that in connexion with the other parts of the Articles with which no doubt you are familiar, does it not amount to this, that the charge upon the revenues of Ireland would be, in the first place, the interest and the Sinking Fund of the separate debt of Ireland; and, second, the contribution of 2-17ths towards the proportion of the expenditure of the United Kingdom?—Yes; towards the expenditure.

1823. Are you able to say what the expenditure of the United Kindom was in the year 1801?—No.

1824. Your calculation that the proportion that Ireland ought to have contributed was 2,040,000*l.* rests upon an assumption that she was to contribute in a certain proportion to the revenues of Great Britain, not to the expenditure of the United Kingdom, does it not?—To the revenues; that is the view I take of the Act of Union of the whole meaning of it.

1825. How do you get at the revenue of Ireland for the year 1801?—It is stated in the Finance accounts of the year; and it is also stated in the account of 1824.

1826. Was the sum of 1,697,000*l.* returned in the revenues of Ireland?—No.

1827. That was in addition, was it?—Yes.

1828. Are you aware that in the year 1801 Mr. Pitt estimated the expenditure of the United Kingdom for the navy, army, ordnance, miscellaneous service, vote of credit, and Irish permanent grant at 35,587,000*l.*?—Yes, I have stated so to the Committee.

1829. What would have been the proportion of Ireland towards that expenditure?—Mr. Pitt stated it at 4,186,760*l.*

1830. In that estimate of Mr. Pitt's he did not include certain other charges, namely, the permanent charge for the Civil List and certain other charges upon the Consolidated Fund of the United Kingdom not relating to the public debt, which he stated as 1,170,000*l.*?—Yes, he charges Ireland with 130,000*l.*

1831. Did not that make the total charge on Ireland 4,324,000*l.*—Yes, I mentioned that in my examination.

1832. Then that was the amount, according to the view of Mr. Pitt, which Ireland was liable to raise, in some way or other, in addition to what she might have to pay on account of her separate debt?—Yes.

1833. Do you dispute that view taken by Mr. Pitt?—The view that I take of the whole Act of Union, is, that the object Mr. Pitt had in view in that Act was solely with reference to the relative taxation of the people of each country, that is the burdens that were to be levied upon the people of each country; that is the view I take of it—that it was a question of contribution; the whole scope of the Act of Union seems to me to relate solely to the contribution of the people, that is, the taxes that they pay.

1834. Do you dispute Mr. Pitt's calculation that the charge upon Ireland that year was 4,324,000*l.* over and above what might be due for her separate debt?—I do not understand in what sense you put the word "dispute." I accept it as a fact that he made that statement.

1835. Do you think Mr. Pitt was wrong in saying that it was 4,324,000*l.*?—I do not think, in point of fact, from the way in which he took the account, that he was wrong. I have stated it differently, and I think I have stated it according to the Act of Union

1836. You have stated that the proportion Ireland ought to have borne was 2,040,000*l.*, and Mr. Pitt stated it at 4,324,000*l.*, being a difference of 2,000,000*l.*, and upwards of 200,000*l.* I want to know how you reconcile those two statements?—I think the statement which I have made to the Committee may be very easily reconciled. I have stated that in the year 1801 there was 2,500,000*l.* borrowed. If you add that 2,500,000*l.* borrowed that year on Ireland's account to the 2,591,000*l.* revenue which she paid, I think you will find she more than balanced Mr. Pitt's charge, and left something to her credit. My statement is, that the revenue of Ireland in 1801 was 3,698,000*l.* I have deducted from that, for the charge upon the ante-Union debt 1,106,000*l.*, leaving to the credit of Ireland 2,591,000*l.* I have also stated to the Committee, that in that year, she was charged with the debt of 2,500,000*l.*, and I have told the Committee, that in the first three years I considered the debts were charged at the rate of 2-17ths; if you add the 2,500,000*l.* that she was charged with, to the 2,591,000*l.* that I give her credit for, that will bring out a total payment of 5,090,000*l.*; and according to your version of Mr. Pitt's statement, he only charged her with 4,324,000*l.*, so that if you deduct the payments from the receipts, you will see that there was to the credit of Ireland, upon your statement, 700,000*l.*, whereas I made the overpayment to be only 500,000*l.*, and I do not bring into that the sum of 1,697,000*l.* which was in the Exchequer of Ireland at the Union.

1837. Is it your opinion that under the terms of the Treaty of Union the amount of revenue to be raised by taxation in each country ought to be in the proportion of 2 to 15, and that the amount of debt ought also to be in that proportion?—The amount of revenue, after paying the separate debt of each country, decidedly. The Treaty of Union deals with the contribution of each country; the principle of it is that Parliament was limited in the imposition of taxes.

1838. Do you use the word contribution as meaning taxes?—I use the word contribution as meaning what the Act of Union states it to be, the balance of revenue, after deducting the charges to which each country was separately liable in 1801.

1839. Where does the Act of Union state that the contribution is to be the balance of revenue?—You have just asked me to read it, "That for defraying the said expenditure;" What, is that the contribution?

1840. Do you call the expenditure the contribution?—The words are, "that for the purpose of defraying the said expenditure according to the rules above laid down;" when you look at the rules to see what that expenditure is, it is the balance of revenue or the contribution; it deals with the great principle of imposing taxes upon the people, and defines what the people were to pay.

1841. Then do you consider that contribution means expenditure, and expenditure means contribution throughout these articles?—They ought to mean the same thing; one is the money paid in, and the other is the money paid out.

1842. Will you cast your eye a little lower down

down, and read this paragraph: "Provided that if at any time in raising their respective contributions hereby fixed of each country, the Parliament of the United Kingdom shall judge it fit to raise a greater proportion of such respective contribution in the one country than in the other." Can you explain what is meant by raising a greater proportion within the year?—That deals with contribution solely; I do not think there can be any misunderstanding of the terms; it speaks of the taxes imposed upon the country.

1843. What do you mean by raising a contribution within the year; how can a contribution be raised otherwise than within the year?—You have asked me a question in such a way that I cannot possibly answer it; I think you answer it for me.

1844. In what way?—Because you say, "How can it be raised otherwise than within the year?" I do not think it can.

1845. Then you think that this part of the Act of Union is unintelligible, do you?—I do not think it is; I think it is perfectly intelligible.

1846. Then what do you mean by speaking of raising a greater proportion of respective contribution within the year?—If you ask me what do I think it means, I say, I think it is very intelligible. Supposing it was necessary for Parliament to have advanced, as Parliament did advance, a sum of 8,000,000 *l.* for the Irish famine, or supposing Parliament chose to advance a sum for the Lancashire distress, the sum so borrowed would be a joint debt, because no other debt could be created but a joint debt; but in order to pay that joint debt, this clause gives a power of charging a greater proportion of the annual charge upon the country for whose benefit the money was applied, and it merely enacts that a separate account shall be kept of the money so repaid. I think that clause is perfectly intelligible; the whole question is, as to the repayment of money that is specially required for one country, more than the other; I do not see any difficulty in that clause.

1847. Let us go back to the Budget of 1801; I think you stated, did you not, that Mr. Pitt had made his calculation of the expenditure which would be jointly chargeable to both countries; he added certain charges that were properly due only to Great Britain, and included them in the charge against Ireland; is that so?—I do not think he did; but I have not gone into that part of the subject at all.

1848. But did you not state that he did so?—No, I did not; all that I stated related to the sum of 1,137,000 *l.*, which he himself divided in the proportion of 2-17ths, and then he sums up by saying "whatever else remained, with the exception of the National Debt of Ireland, was to be provided for by Great Britain." That was Mr. Pitt's own statement; the only amounts he charged Ireland with in 1801 were 2-17ths of the sum of 35,587,000 *l.*, and 2-17ths of 1,137,000 *l.*, and he said distinctly, "whatever else remained, with the exception of the National Debt of Ireland, was to be provided for by Great Britain." It was he who framed the Act of Union, and that is his explanation of the terms of it.

1849. Do you find that he charged Ireland afterwards with anything more than that?—I think, taking his statement as you have put it to me, it makes a larger balance in favour of Ireland that year than the balance which I stated to the Committee.

1850. I ask you whether you say he charges Ireland with anything more than that in respect of bygone transactions?—I know that Mr. Corry, the Chancellor of the Irish Exchequer, afterwards brought in a budget which did not correspond with Mr. Pitt's statement at all.

1851. Did you not mention a little while ago a sum of 6,610,000 *l.* which you said Mr. Pitt charged against Ireland?—I did not say that he charged it against Ireland; my evidence was simply that he said it was a deficiency in the previous year's accounts, and I said that in my statement of the debts, that I had not brought that 6,610,000 *l.* in as a debt against England at all, although in my opinion she owed that 6,600,000 *l.* in addition to the sum I have put down in my estimate of the debt of Great Britain at the Union

1852. But supposing she did owe it, she paid it, did she not?—I think not; it ought to have been added to the debt due at the Union, if it was due before the Union, and then the interest and Sinking Fund would be charged upon it; as between the two countries it ought to be added to the amount of the pre-Union debt, and Great Britain should be charged with interest, &c. upon it.

1853. Was not the arrangement at the Union, that each country should pay its own separate debt?—The interest and Sinking Fund, decidedly.

1854. Then what did it signify to either country whether that account of the debt, or the other, was made up correctly, or not at that time?—It did; if the 6,600,000 *l.* was a debt due before the Union, it ought, in order to calculate the interest, have been capitalized and added to the stock, and then Great Britain would have been charged yearly, and year by year, with interest and Sinking Fund upon that 6,600,000 *l.*, it would have been deducted from her revenue, before her contribution was calculated to the Imperial Funds.

1855. But was it not so?—No, it was not; that 6,000,000 *l.* does not come into any statement of the account of the ante-Union debt of Great Britain.

1856. What did it signify to Ireland whether the debt of Great Britain was 10,000,000 *l.* or 1,000,000,000 *l.*, so that Great Britain paid the interest upon it, and never charged Ireland with the amount?—But if the money was paid after the Union, and never came into the pre-Union accounts, it would derange those accounts altogether, and prevent a fair statement between the two countries, because at five per cent. on that 6,000,000 *l.* Great Britain should have been charged with 300,000 *l.* a year, which should have been deducted out of her revenue before her contribution was struck as to what she should pay towards the general fund, and thus it would lessen her payment towards the general expenditure; but by not doing so it appears as a post-Union debt, and the interest is chargeable to the joint account.

1857. That is assuming that the contribution was to be out of the revenues; but the question I put was this, what would it signify to Ireland how much the debt of Great Britain was counted to be, if Great Britain paid the interest upon the amount of her debt, whatever it was, and never asked Ireland to pay 6 *d.* towards it?—I do not think she did do so; that is where the injustice has arisen. I think that Ireland has paid, and is now paying, the interest on the debt due by Great Britain before the Union.

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1858. Mr. *Hankey.*] In what way?—The only taxes now levied in Great Britain which are not levied in Ireland, are the assessed taxes, which last year were 3,160,000*l.* The interest of the debt due at the Union was over 16,000,000*l.*, which leaves a sum of 13,000,000*l.* unprovided for, that sum is paid out of the common fund, and we in Ireland last year paid 1-10th of that 13,000,000*l.*, or 1,300,000*l.* of the interest upon the debt due by Great Britain before the Union.

1859. Sir *Stafford Northcote.*] When you say that Ireland is now paying the interest on the debt due by Great Britain, I suppose you mean to say that the effect of the consolidation of the Exchequers, and of the debts, in 1817, was to make Ireland liable to it?—No; I do not think it was. I think it is the effect of the measures passed within the last 10 years. I do not think the consolidation of the Exchequer has affected it at all. I think it is the effect of the legislation of the present Chancellor of the Exchequer.

1860. Did you not mean to say that the consolidation of the Exchequers, and of the debts, made Ireland liable to the debt of Great Britain?—I did not mean to say that; if I said it, I said it in error, because I do not think it did make her liable to the slightest extent. I am aware some persons considered it has that effect, but I do not agree with them. I do not think, in point of fact, that there was anything in the consolidation of the Exchequers which shows that Ireland was to be in any way liable. Parliament has treated Ireland as if she was liable, but I did not mean to say that she became liable; I was only pointing out what I believed was an erroneous impression that prevails as to that. People imagine that the consolidation of the Exchequer was the declaration required by the Act of Union, and, therefore, that it entitled Parliament to charge Ireland with a proportion of the debt of Great Britain, and a proportion of the interest on it; I deny that the Act has any such effect.

1861. Then your position is, that although the consolidation of the Exchequers was an administrative measure, yet that in substance Ireland has not been overcharged till of late years, but that she has been charged in the proportion that was contemplated by the Treaty of Union?—I do not say so, but if the Committee will allow me to go into detail when I come to that part of the question, I should be glad to do so. My opinion is that, even previous to that, Ireland was overcharged.

1862. Previous to what?—Previous to recent legislation, it has aggravated the evil; but since 1820, Ireland has been charged with far more than her proportion, as provided for by the Act of Union.

1863. When we are talking of the Budget of 1801, we are talking of a period previous to the consolidation of the debts, or of the Exchequers; why should that sum of 6,600,000*l.*, which you say ought to have been charged against Great Britain, affect the question of the relative burdens of great Britain and Ireland in the year 1801?—I have just answered that question. The total amount that Great Britain contributed towards the common outlay, was her revenue; you may say it was her revenue and her debt, both added. Let us look at it with regard to revenue: you admit that the revenue was chargeable with interest and sinking fund on the debt that she owed before the Union; if you increase that debt by a sum of 6,600,000*l.*, you must increase the interest on the debt by 330,000*l.* per annum, consequently you diminish the balance that Great Britain could pay towards the general expenditure.

1864. But if instead of paying the interest upon that sum of 6,600,000*l.*, she paid it off entirely in the year, which was the case; did she then at all avoid her fair proportion in contribution of the expenditure in the two countries?—May I ask in what sense you mean she paid it off?

1865. Did not Mr. Pitt take that 6,600,000*l.* into his calculation in ascertaining what sums Great Britain was to raise for the expenditure of the year?—Do I understand you to mean that raising money by debt, is paying off a loan? There was only 15,000,000*l.* to the credit of Great Britain in 1801, and her chargeability towards the joint expenditure considerably exceeded that sum, so that she had no funds to pay off this debt. She may have converted it into another debt; but it seems to me that she did not pay it off, that she had not the means of paying it off, and that it is still unpaid.

1866. I thought you said just now that taxation might be taken to mean revenue from taxes, and nothing else?—No, I said contribution might; some persons think it may mean revenue and loans. I think, according to the meaning of the Act of Union as a whole, "contribution" means revenue solely, because whenever "debt" is spoken of it means debt.

1867. With regard to this 1,697,000*l.*; what do you say ought to be done with that?—Ireland ought to have got credit for that, decidedly, out of her debt.

1868. And that she ought to have had that reckoned as part of her assets?—Decidedly.

1869. But, in point of fact, that 1,697,000*l.* was taken to the credit of Ireland in her first Budget, was it not?—Yes; but I have shown you, taking Mr. Pitt's statement of the Budget, that the balance was increased by 700,000*l.* According to Mr. Pitt's statement of the Budget, Ireland increased her balance from that 1,697,000*l.* to 2,400,000*l.*; and she had that 700,000*l.* to her credit at the end of 1801, in addition to the former balance of Mr. Pitt's Budget, as put to me. According to my statement, whether it is admitted or not, I make out that after paying charges for interest and Sinking Fund, Ireland had that year an amount to her credit of 2,591,000*l.*; if I am to add to that what you want to bring to the account, 1,697,000*l.*, it is so much to her credit.

1870. I do not want to bring that into account?—You are asking me about the 2,500,000*l.* for the Irish debt that was raised that year; that will altogether make the sum, I think, nearly 7,000,000*l.*; we have, first of all, the cash in hand, 1,697,000*l.*; we have then the balance of revenue, after paying interest, 2,591,000*l.*, and the loan of 2,500,000*l.*, the total to the Irish credit that year was 6,788,000*l.*, and according to Mr. Pitt's statement, she was only liable for 4,336,137*l.*; that, I take it, is what you have put to me; it would show that Ireland had increased the balance of 1,697,000*l.* to that I stated, of 2,400,000*l.*; according to your statement, I think Ireland would have increased her balance by over 700,000*l.*, and I only make out that she contributed more than her proportion by 500,000*l.*

1871. In the first place, in getting out that 2,591,000*l.*, you do it by taking 3,648,000*l.*, as the revenue of Ireland, and deducting from it a certain

certain sum of 1,106,000 *l.*, which you say ought to have been reckoned as the charge for the Irish separate debt?—Yes.

1872. Is that 1,106,000 *l.* arrived at by taking the Irish debt on the principal, and deducting the other?—The interest and Sinking Fund on it.

1873. At all events, it ought not to be reckoned twice?—I am not reckoning it twice; I am only showing the effect of your account.

1874. When you added the 1,697,000 *l.*, ought not some deduction to have been made on the other side; have you a right to say that Ireland should only be charged with 1,106,000 *l.*, ought she not to be charged the interest upon the whole debt?—If we leave the 1,697,000 *l.* out of the calculation for the year 1801, that will bring out precisely the same result, I think.

1875. Can you tell how the Irish revenue produced 3,698,000 *l.*?—All that I can do is to refer you to the Parliamentary accounts of 1802; the revenue produced 3,331,000 *l.*, and 356,000 *l.*, which was what was paid for management, make the sum of 3,698,000 *l.*

1876. Are you aware that that 1,697,000 *l.* comes in as revenue, not to the sum which you say, is the Irish revenue of the year?—I am aware that it does not.

1877. How do you prove that it does not?—Because here are the items that compose it; I read from the Finance Returns, "customs, excise, stamps, &c."

1878. What are you quoting from?—From the Finance Statement for 1801; the items are, "customs, excise, stamps post offices, postage fees, duty on plate, casualties, and 4*s.* tax on salaries, on account of dismissed collectors, balances, loan, interest for Canal Company, Commissioners of the Navy, profits on excise, and other moneys paid for the public service, making altogether 4,330,000 *l.*; and there is a sum appropriated for local debts, next is the total of the Irish revenue, or as it is termed, "the net produce applicable to the national objects," 3,583,621 *l.*, and it adds for management 402,000 *l.* making a total of 3,983,000 *l.* Irish money; if you convert that into English, it corresponds, I believe, to a fraction with the Return of 1824. It is from the Finance account that the Return of 1824 is compiled; and I can vouch every item of them.

1879. Does not this account include the balance in the hands of collectors on the 1st of January 1801?—Not in that column, I think.

1880. Where do you get the total of 3,698,000 *l.* that you have arrived at?—From the Finance account of 1802, the Return of 1824 is based upon it; I take this column, "net amount payable," if you convert that from Irish money into British, you will see that it corresponds with the sum in that column of the Return of 1824.

1881. The net produce of what?—Of the revenue of the year.

1882. What year?—1801.

1883. What do you mean by the year 1801?—The year ending the 5th of January 1802.

1884. Is that a year of 12 months?—Yes.

1885. Are you aware that when the calculation was made for the Irish Budget of the year 1801 and 1802, it was made for a whole year; but it was necessary to take into consideration the supplies which had been granted for the last quarter of the year, that was the expiring of the old Irish financial year?—I think that when you look at the Return of 1824, you will see that that nine months is brought into the previous page; the account for 1800 is only stated for the three quarters, so as to make the two accounts correspond.

1886. Then the next revenue of which you are speaking is for the year, for the 5th of January 1801, to the 5th of January 1802?—Yes.

1887. Are you aware that that 1,697,000 *l.* of which we were talking was the balance which was in the Treasury of Ireland on 1st January 1801, arising from the taxes of Ireland in the last quarter of the last Irish financial year?—I suppose it was the quarter ending the 30th December 1800, but that was not the last quarter of the Irish year.

1888. Then that would be included as part of the revenue of the first English financial year?—If so there would only be three quarters in addition to it; the account I have submitted to the Committee, is the account of the year from the 5th of January 1801, to the 5th of January 1802, so that that cannot affect the question at all.

1889. All I want to know is, whether it would not be necessary that we should retain the 1,697,000 *l.* as part of the produce of Irish taxation, between the 1st of January 1801, and the 5th of January 1802?—How could that be, when this money was in the Irish Exchequer on the 25th of December 1800? This is cash actually in the Exchequer; how could that be part of the Revenue of the year 1801? It is stated to be "in the Exchequer on the 25th December previous."

1890. Then in this year, and in all the following years, you calculate the proportion which you say Ireland ought to pay, not on the 2-17ths of the whole expenditure after deducting the separate charges, but on 2-17ths of the revenue of either country; is that so?—Decidedly. I can make an account for the Committee, taken from the speech on every Budget. I can take it from the Annual Registers. I have taken from the Budgets the amount that Ireland was chargeable every year, and compared that with the revenue she contributed, and I find it will bring out just the same results. I can submit such a statement to the Committee.

1891. Mr. *Banks Stanhope.*] I wish to ask you a few questions regarding the year 1801. Will you look at that column, in the Return of 1824, which states what the net revenue was; what is the sum there stated?—£. 3,341,892.

1892. I think the balance in the Treasury was 1,697,000 *l.*?—Yes.

1893. If you deduct 1,697,000 *l.* from that, what will be the remainder?—This 3,341,892 *l.* is the revenue received in the year, exclusive of the balance in the Exchequer of Ireland on the 25th December 1800.

1894. It would be somewhere about 2,600,000*l.*, would it not?—I can calculate it for you in a minute; it will only bring out 1,644,000 *l.*

1895. Have you looked at the statement of Mr. Corry for the year as to that?—I have.

1896. What does he state as the revenue of the year?—His estimate of the Irish revenue is greatly under what the revenue produced.

1897. What does he state his estimate to be?—I cannot tell from memory.

1898. I find it stated here at 2,600,000 *l.*, and he also adds "lotteries," which altogether made 2,750,000 *l.*?—The revenue produced 1,000,000 *l.* more than that, for it produced 3,698,000 *l.*, (his estimate was 2,600,000*l.*); the revenue actually paid in by the country is stated by the Finance Re-

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port as 3,698,000 *l.*, or a million more than his estimate.

1899. May I hand you this, which you will find as a statement of revenue for the year; look at the net sum there stated to be received?—I see it says, "net produce applicable to national payment, 2,402,000 *l.*," but the original document for 1801 states it at 3,698,000 *l.*

1900. The original document includes balances, does it not?—No, it does not.

1901. Will you look again at the Return of 1824, which you quoted from?—You put it into my hand; I did not quote from it.

1902. As I understand you, the Return of 1824 is taken from this, is it not?—Yes.

1903. Then it will be the same, will it not?—Yes; except one is Irish money and the other British.

1904. What is the second column?—£.3,341,000.

1905. After deducting what?—Merely drawbacks and management. This is the net revenue after deducting drawbacks, discounts, bounties in the nature of drawbacks, and management. The management in the other column is a payment on behalf of Government, and ought to be added to that. There can be no balance in this.

1906. Does it deduct balances?—No.

1907. Then is not that the whole sum, merely deducting drawbacks and the other things mentioned?—No: this purports to be the revenue received. The total year's revenue, including balances, is given in Column 1: it is 3,940,000 *l.* The balances and management are deducted, and the net revenue for the year is brought out as 3,341,000 *l.*

1908. Are the balances deducted?—No.

1909. Then why do you deduct them?—I do not deduct them.

1910. Then that is the net revenue, including the balances, is it?—No, not including the balances.

1911. Then the balances are deducted?—No, they are not, and they could not be deducted.

1912. The first column includes balances, does it not?—Yes.

1913. And what is the next column?—£.3,341,000 *l.*, showing that the balances are taken out of the first column, and brings out this 3,341,000 *l.*

1914. May I ask why you suppose the balances are deducted in the second column?—I do not suppose anything about it; I have no supposition. Everything is quite plain; it is exactly what it says it is.

1915. Are the balances included in the second column, or are they deducted?—They are not included.

1916. Then they are deducted?—They are not deducted.

1917. Are they in it or out of it?—They are not in it.

1918. Then they are out of it?—It is the amount of revenue for the year; how could the balances be in it?

1919. Will you read what it is?—"Net revenue, after deducting drawbacks, repayments, discounts, bounties in the nature of drawbacks, and management." How could there possibly be a balance in that?

1920. Do not they refer to the first column; does not the total of the first column mean the drawbacks and management?—Yes.

1921. Does not the first column include balances?—Yes; it states so.

1922. Then the second column, including balances, means drawbacks and management?—The second column does not include balances.

1923. The second column, with the first column, means drawbacks and management, does it not?—And balances.

1924. Will you read it again; does it mention balances?—It mentions that it is the revenue of the year.

1925. Deducting what?—Deducting "drawbacks, repayments, discounts, bounties in the nature of drawbacks, and management."

1926. Very well, then; it is the first column minus, those deductions?—And the balances.

1927. Where is there a word of balances?—There can be no balances in a revenue account. It is an account that comes up from those who collect the revenue, and this is the net revenue of the year. There may have been a balance in the Exchequer, but there could be no balance in revenue, so far as I see it.

1928. Are you aware what the drawbacks and charges of management were that year?—They are stated in the return.

1929. I find them stated here, perhaps in Irish currency, at 617,000 *l.*?—It is so stated there; but that is not to be depended upon.

1930. That is what the deductions are, is it not; the two sums, 700,000 *l.*?—No, 617,000 *l.*

1931. Deducting the 700,000 *l.* from the first column?—If I take this account, and take 3,940,000 *l.* as the gross total charge, which includes the balances, and deduct 617,000 *l.* from it, it will bring out 3,341,000 *l.*; if you take the first column, and deduct this sum from it, it will bring out that 3,341,000 *l.*, there is no balance in that, and could not be. How much is it stated in your account that year? I believe it is the Report of 1832.

1932. The gross produce is here stated at 3,000,000 *l.*?—Here it is 3,671,000 *l.*; how much is the net there?

1933. Two millions four hundred thousand pounds?—In this it is 2,970,000 *l.*; this is the account for the year. You really cannot rely upon that account; it was prepared afterwards.

1934. Sir *Stafford Northcote.*] What is your evidence to show that this balance of 1,697,000 *l.* was in the Exchequer on 1st January 1801?—It is in the Returns of 1801, Vol. 4, p. 300, it appears that on 25th December 1800, the appropriated balance in the Irish Exchequer was 1,697,000 *l.*, now that could not by possibility have been brought into the revenue of the next year. This states that the Irish Treasury Bills at the same date was only 1,086,000 *l.*, if you turn to Lord Goderich's returns it is stated at 1,703,000 *l.*; so that there is an addition of 600,000 *l.* on that item.

1935. The *O'Conor Don.*] For what year is that?—That is on 25th December 1800.

1936. Mr. *Banks Stanhope.*] I think I understood you to state that you could not rely upon the table in this report of the Committee?—I find that they do not correspond with the original accounts of the year.

1937. Will you take the book on public income, and look at the payments into the Exchequer, and state what were the payments into the Exchequer that year?—Nearly 3,000,000 *l.*

1938. Two millions three hundred and ninety eight thousand pounds, is it not?—Yes, for the Customs, &c.

1939. I find here for the same year the payments into

into the Exchequer stated at 2,393,000 *l.*?—An Exchequer account and a revenue account altogether differ; payments at that time were made by public officers out of the public funds, which did not pass through the Exchequer at all.

1940. If you will look and see how that is made out, you will find it is a correct statement, and will explain the whole thing; you will see that there are certain balances in the hands of collectors at the beginning of the year, and the second column applies to the balances at the end of the year, and that will tell you the exact sum paid after deducting for local objects?—These accounts of the Exchequer are just what they purport to be, payments into the Exchequer; but what I was giving evidence about, was solely as to the taxes paid by the people; that is the revenue receipts of the year.

1941. Then you do not believe the statement made by Mr. Corry, that 2,750,000 *l.* was the sum properly calculated upon?—Hansard says that he said it. I believe that he did say it; he may have said it, and it may not have been correct..

1942. If you take this account of Mr. Spring Rice, you will find that 249,000 *l.* was the sum raised?—That account relates to the same thing, it is merely an Exchequer account; it only purports to be a statement of money that passed through the Exchequer; it does not give the amount of taxation.

1943. I do not want the amount of taxation, I want to see the amount of revenue, to see what the deficit of Ireland was that year, what sum had Ireland applicable for taxes to pay her own separate charge and her joint charge; have you any reason to doubt that the sum was 2,400,000 *l.*?—I have reason to doubt it; that merely was the money that reached the Exchequer.

1944. Was not that the sum which Ireland only had at her command to contribute towards the expenditure of the year?—Decidedly not; she had 3,600,000 *l.* that year at her disposal.

1945. From that sum of 3,600,000 *l.* would have to be deducted management, drawbacks, and other things, would there not?—Not management, in my view of the case, because that was paid to the officers of the Imperial Government, by the parties who collected it, they were paid their salaries on behalf of the State.

1946. *Chairman.*] Will you read the heading?—"Net revenue after deducting drawbacks, repayments, discounts, bounties in the nature of drawbacks, and management, 3,341,000 *l.* Then there is 356,000 *l.* for management; that was paid under the order of the British House of Commons; the different deductions from the revenue are also made, and the total amount that Ireland had to her credit that year, was 3,698,000 *l.*"

1947. Mr. *Banks Stanhope.*] Then that includes balances?—No, it does not.

1948. There is a statement of the gross produce of taxes in that year?—I have given the gross produce from the Finance accounts of the year.

1949. If you will look at that, you will find it corresponds with the Chancellor of the Exchequer's statement, very nearly?—But surely this account of 1832, must have been compiled from previously existing documents, for I can show you the documents laid before Parliament in 1802, but in the latter account they do not bring forward the right amount; it is not correct; and I do not think it is fair to press upon me thus, contrary to my opinion.

1950. Supposing the Chancellor's estimate was exactly the same as that account?—That does not prove anything; the Chancellor of the Exchequer's account tells us what taxes he hopes to get; he estimates it before it comes in.

1951. Was that sum of 1,697,000 *l.* that you were speaking of, included in Mr. Corry's Budget of that year?—Yes.

1952. And also the 800,000 *l.* as the balance before that?—That I do not know.

1953. If you will just look at the bottom of the page you will see?—It is so stated here. I think this is the million that was brought into Mr. Spring Rice's account, that you were asking Mr. Dillon about the other day.

1954. That is the explanation of that million, is it?—I think so.

1955. After giving credit to Ireland for these sums, there still would be a deficiency of 2,500,000 *l.*?—Yes, because he brought in charges that were not due, under the Act of Union. I am stating the accounts according to the Act of Union. Mr. Corry's Budget was not according to the Act of Union; he made the proportion of civil expenses on Ireland that year 600,000 *l.* and Mr. Pitt stated it at 137,000 *l.* Mr. Corry brought in compensation for boroughs, 622,000 *l.*; that was the money that was paid by England to purchase the Union with Ireland; he brought that in as a charge upon Ireland; then he brought in 100,000 *l.* and 130,000 *l.* for compensation and other things, and he actually brought in for the army in England, 170,000 *l.*

1956. According to Mr. Pitt's Budget what would the difference have been?—I think about 2,000,000 *l.*

1957. You allow that there was an actual deficiency in Ireland's contribution, between the revenue and the payment of Ireland, of 2,000,000 *l.* for that year?—Decidedly not. I do not admit any such thing. I said the difference between Mr. Pitt's statement of the charge on Ireland and Mr. Corry's was 2,000,000 *l.* According to my account Ireland overpaid 500,000 *l.*, and according to the account that Sir Stafford Northcote has put to me, I think she overpaid to the extent of 700,000 *l.*

1958. We will just take Mr. Pitt's statement through. Mr. Pitt stated, that the joint contribution was 4,324,000 *l.*, did he not?—Yes; he gave it in two items, 4,186,000 *l.* and 137,000 *l.*, that would be 4,324,000 *l.*, and he said that the only other item was, that Ireland was chargeable with the interest on the National Debt.

1959. What does Mr. Corry state it to be that year?—He states the interest on the National Debt at 1,696,000 *l.*, but that is evidently wrong.

1960. Why?—Because it does not correspond with any single account that I have seen.

1961. Do you mean that Mr. Corry made that statement in the House of Commons, and that nobody contradicted it, and yet that it was quite wrong?—He was contradicted.

1962. Who by; will you look at Sir John Parnell's statement?—Mr. Foster rose after Mr. Corry, and expressed in strong terms his disapprobation of the length of time which had elapsed since the Union, without any accounts being supplied.

1963. What are you referring to?—I have taken this from the annual register of 1802. Mr. Foster also complained of the inaccuracy of many of the accounts that were returned, and that

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that some which had been called for had not been delivered.

1964. Sir *Stafford Northcote.*] In what year was this?—The same year, 1802.

1965. Mr. *Banks Stanhope.*] You are a year after me. I am quoting from the year 1801, when Mr. Corry brought forward the Budget; you will see here (Hansard, Vol. 35) what Sir John Parnell says?—I see the speech.

1965*. You say it was impossible that Mr. Corry's statement could be right as to the interest of the debt being 1,697,000*l.*?—I do, because it is not stated in any of the three Returns that I can refer you to.

1966. Do your returns refer to unfunded debt as well as funded?—Yes, funded and unfunded.

1967. And to the reduction of debt in Ireland?—Yes.

1968. Will you give me one of those Returns?—Here is the Return of 1824. If you take the interest on the funded and unfunded debt in 1801, you will find that the charge for the unredeemed debt is 1,065,660*l.*, and the interest on Treasury Bills 89,229*l.*; and the charge for the Sinking Fund on Ireland for that year was 143,000*l.*, according to the Return of 1844.

1969. Have you read this Return of 1824 carefully?—I have looked through it.

1970. Do you see that the funded debt is unredeemed?—Yes.

1971. Will you go on reading from there?—There is first the funded debt, next the capital of Treasury Bills; and then the interest upon them, that is the unfunded debt.

1972. Do you see a column headed "Funded Debt?"—Yes.

1973. Will you read that "Funded debt unredeemed: funded in Great Britain and Ireland, 30,782,031*l.*"?—That is not the year we are alluding to. You have taken it a year later than you ought; this is the 5th of January 1802; the charge we were dealing with was the 5th of January 1801. You must turn back to the previous page. If you look at the Return of Mr. Spring Rice for that year, 1801, you will see that the whole charge he makes upon Irish debt is 1,086,000*l.*, if my memory serves me right.

1974. The charge, according to his Return, is 1,474,000*l.*, is it not?—No, you are referring to the wrong year. I can show you the correct sum, it is given, I think, in the same Return; the interest is 1,086,000*l.*; the Union account deals with the interest that was due previously.

1975. Are you quite right in saying that the two accounts tally?—Yes; I should be sorry to mislead the Committee in any way.

1976. Mr. *Howes.*] Without going into details, I would ask you, are not the statements of accounts which you have laid before the Committee this morning based upon your construction of the Act of Union?—Decidedly

1977. Entirely?—Entirely.

1978. And that construction is, that in no case could there be any addition to the separate debt of Ireland after the Union?—I did not state that opinion to the Committee; the fact being that it was not necessary to illustrate my argument, for I tried to show the Committee that Ireland paid her full contribution, for the 16 years, except the sum of 2,500,000*l.* so that it was not necessary for me to go into that point; but if the Committee wish for my opinion, I am quite prepared to give it.

1979. But the ascertainment of the total contribution that Ireland paid is based upon the supposition that the separate debt could not be increased, is it not?—I do not think it could be increased; I think the limitations in the Act of Union are such that it would have been incorrect for the Parliament of the United Kingdom to increase the debt of Ireland, because Mr. Pitt named the conditions himself; they were that Parliament was not to impose, on any article in Ireland, a greater tax than was imposed on it in Great Britain, consequently he limited the extent of the Irish taxation by that provision; then immediately following that was a provision, that in case there was a surplus in any particular year, taxes should be taken off to the amount of that surplus; I think, therefore, that the meaning of the Act of Union was, that if there was a deficiency it could not be separately charged as a debt to Ireland.

1980. You are aware that a different construction has been put upon the Act of Union, are you not?—Yes.

1981. And that different construction was the one adopted by the Public Finance Committee, in 1815, and by the Legislature in the legislation of 1816?—I think the legislation of 1816 was simply a ministerial arrangement, it put all the funds into a strong box; I do not think it affected in the slighest degree the principles of the Union. I think all that it provided was that the whole of the revenues were to be paid into one Exchequer instead of two, the clerks could have kept the separate accounts of each country, just as well as they did before; but I think in administering it the Treasury pushed the Act of Parliament beyond its true meaning, and it has closed the separate account.

1982. That same construction of the Act of Union is in fact the basis of the main portions of the arguments contained in your pamphlet called, "The Case of Ireland," is it not?—Yes. You may be aware that in 1842, when Sir Robert Peel imposed the income tax upon Great Britain, he refused to put it upon Ireland, and the reason that he assigned was that Ireland was paying her quota, that was, her proportion of the whole, and that she was paying it according to the terms of the Union, so he acknowledged that the effect of the legislation of 1817 was not to give Parliament any more power than it had before. And the same thing took place by a solemn vote of the House in 1826, when the Act of Union was read at the table of the House, and the House came to a resolution that the Act of Union had been infringed, and passed an act of indemnity to exonerate the parties who had so infringed it.

1983. The *O'Conor Don.*] But we are not to understand that the accuracy of the figures which you have given us to-day depends upon your construction of the Act of Union being correct?—The figures stand the same. I had not said a word as to the right to increase the Irish debt after the Union, until I was asked my opinion, and I have expressed it. The idea that I have is that the intention of the framers of the Act of Union was to limit the Parliament, of the United Kingdom as to the imposition of taxes, upon either portion of the Empire, and to tie it down with regard to that, by the term "contribution." That is the view I take, and I have only compared the contributions of revenue.

1984. Mr. *Howes.*] Would not the state of accounts be materially altered, supposing there were a legal

a legal separate debt as against Ireland created since the Union?—No; I think there was no legal debt created. My evidence is to show that there was no separate debt legally created.

1985. But supposing there could be a legal separate debt created since the Union, would not the state of the account you have put in this morning be materially altered?—I do not think it would. I do not think the statement I have put in would be at all altered by that assumption, if the figures I have put in are correct; and there was a balance to the credit of Ireland in the first years after the Union, which is what I have shown Ireland would have been entitled, according to your view, to the interest on the balance, and that interest would more than pay the interest to which she would be assumed to be liable if she was made responsible for the balance against her as a separate debt.

1986. Surely the payment to be made by Ireland would be materially altered if there could be a separate debt created against her after the Union, would it not?—It is admitted that the separate debt could only be created if her revenues were deficient; and my evidence is, that her revenues were sufficient; therefore, there could legally be no debt.

1987. Does not your statement that the revenues were sufficient, depend on your not taking into account any interest on any supposed or real debt as against Ireland since the Union?—No, I think not. There could be no separate debt unless there was a proved deficiency. My evidence is, that there was no deficiency for the first five years, and that the deficiency on the whole 16 years is only 2,500,000*l.*

1988. As a matter of fact it is quite clear, is it not, that there was a loan created as against Ireland?—The British Exchequer was empowered to apply a portion of each British loan to Ireland's use, but it was not used for the purpose of Ireland, but for the purpose of the empire.

1989. Mr. *Hankey.*] Do I understand you to contend that the Parliament of Great Britain after the Union had no power to charge any part of the debt raised against Ireland?—I consider that all loans were joint loans according to the Act of Union, and the interest of those joint loans would have been paid out of the common fund. Ireland would contribute her 2-17ths towards it, so that the debt would be a joint debt; but each party would pay his proportion of the interest and charge for it.

1990. Do you think it was contemplated by the Act of Union that no further debt could be raised and charged against Ireland?—Decidedly; no separate debt; she was liable for the whole of the joint debt, as each partner in a concern is liable for the whole; but her share of interest was to be in the proportion of 2-17ths of the whole for 20 years from 1800; and if you go to divide the total debt into shares, Ireland might be charged with 2-17ths of it.

1991. The *O'Conor Don.*] But even granting the interpretation that the separate debt could be charged against Ireland, if there was a deficiency in the revenue, I think you hold that such contingency could not have arisen, inasmuch as the revenue of Ireland was always equal to the amount of contribution she was bound to make up?—I hold that the contingency did not arise rather, except to the extent of 2,500,000*l.* in the 16 years.

1992. Therefore, the figures you have given to day are not at all based for their accuracy upon the assumption that there could be any separate debt created to supply a deficiency on the part of Ireland?—They have nothing to do with it; they show the sum which either country contributed after paying the interest due on the debt of the Union; all subsequent interest comes out of the joint revenues; I think that is the meaning of the Act of Union.

1993. Sir *Edward Grogan.*] You have handed in two tables, one of the revenue of Great Britain and Ireland up to 1817, and a subsequent one of the funded debt created in those periods?—Yes.

1994. With regard to the first, the revenue account; will you read the heading of it?—The first account is "The Revenue Account," that brings in the separate revenue of Great Britain and Ireland for the 16 years; the next is, the contribution that each country paid, being the balance after the payment of the interest, and the charges for the pre-Union debt.

1995. Of each country?—Of each country. Then these two amounts are added together and make the total amount of contribution to the expenditure of the United Kingdom in each year; then that sum is sub-divided, according to the proportion of 15-17ths to Great Britain and 2-17ths to Ireland, and the last columns show overpayment or deficiency of Ireland in each year.

1996. I find in the last columns that, in the early years, there was considerable over payment on the part of Ireland; is that so?—Yes.

1997. And in the latter years there appears to have been under payments?—Yes.

1998. Is it your position that if Ireland were credited with interest during each of those consecutive years in which there were overpayments in her favour, it would balance with the interest that would be charged against her on the under payments?—It would nearly do so, if this was a cash account brought down to 1817; we have 15 years' interest on the first sum, when the payments of Ireland were in excess, and 14 years' interest on the second, and 13 on the third; while, for the periods that she was short, we have a smaller number of years' interest as you approach to 1817.

1999. What is the ultimate balance against the country?—£. 2,560,000.

2000. Are you of opinion that, if the revenue accounts had been taken in accordance with the terms of the Union, that would prove that Ireland was deficient at that period to that extent only?—Yes; with regard to this account I may say I had to prepare it all myself, and in copying the figures I may have made some slight inaccuracies; but, if so, they have been quite unintentional.

2001. The second account is only of loans raised in both nations, I believe?—It includes the contribution by loan, and the contribution from revenue.

2002. Will you read the heading of it?—"Statement of the Contributions of Great Britain and Ireland towards the Expenditure of the United Kingdom from the 1st of January 1801 to the 1st of January 1817, being the amount of Debt created, or alleged to be created in each Country; and also the Revenue remaining after the Payment of the Interest and Charges on the Consolidated Fund for the ante-Union Debt in each Country."

2003. Then in drawing out these two accounts have you made a broad distinction between the

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accounts of revenue as applicable to the two countries, and the account of loans as applicable to each?—I have.

2004. According to this last account of the loans, what do you make out would have been the proportion of the sum total raised that ought to have been charged to Ireland, according to the terms of the Union?—Two-seventeenths of the sum of 375,000,000*l.*

2005. Three hundred and seventy-five millions of pounds was the total sum raised in that period, was it?—It is the total difference between the amount of the unredeemed debt on the 1st of January 1801, and the unredeemed debt on the 1st of January 1817; it is taken from Lord Goderich's return for funded and unfunded debt, and the total amount which it gives in the summary at the end of it, is, "In the year 1800 the funded and unfunded debt of the United Kingdom was 470,000,000*l.*;" and it states in 1816 (that is, up to 1817) it was 845,968,000*l.*, the increase (and that includes the funded and unfunded debt) was 375,000,000*l.* If Ireland was charged with 2-17ths of that, which was all I maintain that she was liable for, she would have been charged with 44,000,000*l.* only; the accounts I have submitted to the Committee show that she was charged with funded and unfunded debt to the extent of 84,000,000*l.*, being 40,000,000*l.* in excess of that to which she was liable.

2006. And is it in that form that the accounts should have been drawn out on the basis of the Act of Union?—Yes.

2007. Has any return been asked for analogous to that?—A return has been ordered by The House of Commons, giving the amount of revenue for Ireland since the Union, deducting the amount of charge of interest and sinking fund, and showing the balance each country contributed towards the general expenditure. I should have been very glad to have been able to have handed to the Committee such an account as that, instead of my own paper.

2008. Do you mean that the account which has been ordered by The House of Commons is similar to the first which you read to us of the revenue?—They have not ordered a calculation of the 2-17ths for Ireland and the 15-17ths for Great Britain, which this account contains, only the amount of revenue received and the amount of contribution in each country, after paying the charges on the ante-Union debt.

2009. Sir *Stafford Northcote.*] You stated that, in the year 1804, there was nearly as large an addition made to the Irish debt as to the British debt; the addition to the Irish debt you stated to be 8,190,000*l.*, and the addition to the British debt, 8,734,000*l.*?—Yes; those are the figures.

2010. That addition to Ireland's debt was to the whole debt, was it not, redeemed and unredeemed?—No; to the redeemed.

2011. Just to explain that, I would ask you to look at this return, which is an account of the state of the redeemed and unredeemed debt; above there the amounts which you give of the increase of the Irish debt, are of the amount of the unredeemed debt, are they not?—No; not of the unredeemed debt.

2012. The account you gave of the increase to the English debt was of the unredeemed, was it not?—Of the Irish and the English also. I said that I took the unredeemed debt of England from Lord Goderich's return. I think I can explain the difference between the two accounts; there was 11,114,000*l.* redeemed that year which cost 6,000,000*l.* cash, if you take it from the stock created it shows that the cash balance that went towards the expenses of Great Britain that year was only 4,000,000*l.*, and the cash balance that went towards those of Ireland was 5,500,000*l.*

Veneris, 3° *die Junii*, 1864.

MEMBERS PRESENT:

Lord John Browne.	Mr. Howes.
Sir George Colthurst.	Mr. Longfield.
Colonel Dunne.	Mr. Lowe.
Mr. Finlay.	Sir S. Northcote.
Sir Edward Grogan.	The O'Conor Don.
Mr. Hankey.	Mr. B. Stanhope.

COLONEL DUNNE, IN THE CHAIR.

JOSEPH FISHER, Esq., called in; and further Examined.

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2013–14. *The O'Conor Don.*] I THINK the principle upon which you entered into the calculations which you submitted to the Committee upon the last day of your examination, was that of judging of the deficiencies of the two countries by testing how much of the revenue, after meeting their separate charges, was available for joint expenditure?—Yes.

2015. It was suggested to you that Ireland was bound to contribute 2-17ths of joint expenditure, and that it was by expenditure and not by revenue, that her contribution should be tested. Now, let me ask you, supposing Ireland to have had available for joint expenditure, out of her revenue, as large a share of her required proportion as Great Britain had out of hers, does it matter at all, in testing the deficiencies, whether our criterion be revenue or expenditure?—I think the account I furnished includes the Expenditure in it, and I was wishing to explain it to the Committee. I handed in an account of the total revenue of Great Britain and Ireland for the 16 years. Also, an account of the total contribution by loan raised in those 16 years. Now, there could have been no Expenditure whatever for the United Kingdom, except it was paid either out of the Revenue or out of loan; and I think there could, by possibility, be no Expenditure that is not included in that account which I have given. Sir Stafford Northcote asked me whether in the Budget there were not certain sums specially charged to Great Britain. There were, but it will be seen, by the form of the accounts I have given in, that I have debited Ireland with her 2-17ths of those expenses, because I have taken every possible source of expenditure that could have occurred.

2016. I am not asking you exactly upon the figures you put in, but merely upon the principle of your case. Supposing we take expenditure as our test, would that total expenditure be met by revenue or loan?—It would.

2017. If you show by your figures that Ireland contributed out of her revenue as large a proportion of her contribution as England contributed out of hers, it follows, does it not, as a necessary consequence, that if a loan was required to supply the common deficiency, no greater proportion of that loan would be chargeable upon Ireland than upon Great Britain?—It does.

2018. If your figures, then, be correct, what they show is this, that in the first years after the Union, Ireland did contribute in revenue as large or even a larger share of her contribution than Great Britain did?—Yes.

2019. And that, consequently, if any separate loan was required to supply her deficiency, it was required on the part of Great Britain, and not on the part of Ireland?—Yes.

2020. In latter years this was reversed, was it not?—Yes.

2021. The Irish revenue available for joint expenditure bore a less proportion to that of Great Britain than 2 to 15, and separate loans might have been raised by Ireland; but you say that, inasmuch as they were needed by Great Britain in that first year's, the one to a great extent might be set-off against the other?—I calculated that the interest that Ireland would be entitled to on the surplus she paid from 1801 to 1805, was as much as the interest with which she would be chargeable, on the deficiency which occurred between 1805 and 1817, so that there would be no charge on her for interest on the separate account.

2022. On the whole, I believe, you calculate the sum that could be charged as separate debt against Ireland, on account of her deficiency, would not be very large?—No.

2023. If it was a small sum, it would not, of course, have been fair to have added the proportion of joint debt to this separate debt, and then to have added both to the separate debt of Ireland as existing before the Union?—It would not.

2024. The joint debt would have been in the proportion of 2 to 15?—Yes, 2-17ths of the whole.

2025. The debt before the Union was in the proportion of about 1 to 16?—About 1 to 20.

2026. Of course it would not have been fair to have added to sums in the proportion of 1 to 16 or 1 to 20 a sum in the proportion of 2 to 15?—No, it would not.

2027. Because, if you did that, it would be to the detriment of the smaller sum, diminishing the difference between them?—Yes; the Act of Union is very clear; that all loans after the Union, in peace or war, shall be joint loans; that is the way I read it, and it is the interest that is divisible between them. The clause Mr. Longfield has

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has called attention to, does not refer to capital, but to the charges; it says, all loans shall be joint loans; but the condition which follows is not with regard to the capital of the loans, but with regard to the charge for the loans. I think they are two very different things.

2028. Now, coming to the figures you gave us on the last day, do you take the unredeemed debt of Ireland in 1801 as about 28 millions and a half?—No: 26 millions.

2029. That is the funded debt; but add to that the Treasury bills?—Yes; the total redeemed and unredeemed and unfunded debt I make 28 millions and a half; I have the return before me.

2030. Out of that you deduct three several sums?—Yes.

2031. A balance of loan; a balance of 1,699,000 *l.* in the Treasury, and another balance of 795,000 *l.*?—Yes; the latter was in the hands of the collectors.

2032. Am I right in supposing that you deduct this sum for the following reasons: you deduct the balance of loan because, although it was included in the 28 millions and a half, and although authorised by Parliament, it was really never raised or applied till a later period?—The British Parliament was dissolved, before the Act passed in Ireland, for raising the two millions; the Act passed in August 1800, and only one million, it appears by the accounts, was actually paid to Ireland before the 1st of January 1801. None of that loan was wanting for Ireland's necessities in that year; for this reason, that in the Irish accounts provision was made for a whole year to the 25th of March; whereas she need only have provided for three-quarters of a year to the 1st of January. The consequence was, there were actual cash balances in the Irish Treasury, that were larger than the whole amount of the English loan. That English loan was for two millions, but the capital it represented was three and a quarter, so that in the accounts that have been presented, Ireland has been charged with interest and sinking fund on the three millions and a quarter that was agreed to be raised in 1800, though it had not all actually reached the Irish Treasury at the union, and it subsequently became part of the money that went in on the general account.

2033. When you say it had not reached the Irish Treasury, you mean the whole of it had not reached, I suppose?—The whole had not, but there was also a balance of 1,697,000 *l.* in the Irish Treasury on 25th December 1800, so that if you add the million there remained of the British loan to the sum of 1,697,000 *l.*, they were both in hand, there would be 697,000 *l.* more in hand than the Irish loan in Great Britain that year, and yet the Irish account is charged for that loan with a capital sum of three millions and a quarter, and the interest and sinking fund were calculated upon it. It would have made this difference to Ireland: the interest and sinking fund on three millions and a quarter in the 16 years would have come to about 130,000 *l.* a year, or nearly a million of money in the 16 years you refer to.

2034. Then your principle is, that as the one was a loan of one million and the other 1,697,000 *l.*, and that balance was available in the Exchequer at the time, you have a right to deduct them from the principal debt, because that was cash in hand which could be applied to the redemption of the debt?—I think it ought to have been so applied. I have done the same in the English accounts; I have given credit for 7,700,000 *l.* in the Exchequer and 1,600,000 *l.* in the hands of collectors, and I think the same principle should be applied to both.

2035. Having deducted those sums from the principal, of course, in calculating the interest, you deduct the interest on those sums also?—Of course.

2036. And we then arrive at the interest which you gave us on the last day of your examition, in this way: according to the return of 1824, the interest on the unredeemed funded debt was 1,150,000 *l.*?—Yes.

2037. And the interest upon Treasury bills, according to the same return, was 43,000 *l.*, was it not?—Yes.

2038. Then you have added to that, I think, sinking fund?—Yes.

2039. Have you taken that from the return of Mr. Hume, which you have since found to be not correct?—Yes, when I took that from the return of Mr. Hume, I thought it included the entire sinking fund on Irish debt; I have since found that it only includes the sinking fund on Ireland's debt in Great Britain, and I wish the Committee would allow me to hand in a paper, stating, with regard to that debt, how I think the interest ought to be calculated; the amount actually paid in cash in the Irish account for the charges for the debt in the year 1801. The interest on the public funded debt, was 972,000 *l.*; the sum issued for the Reduction of the National Debt, 221,000 *l.*, and the interest on Exchequer bills, 47,000 *l.*; those were the items that were in the first statement that I handed in to the Committee. I handed in three statements of the interest of the Irish debt, and those are the sums named in the first of those. On referring to the Irish accounts of the year previous to the Union, I tried if I could to ascertain, if possible, the real amount of the charge, and I took the British and Irish accounts of 1801; it appears by that, that the total interest and charges for the year 1801 was 1,290,000 *l.*, so that the two accounts seem to correspond; in the one account it is stated at 1,290,000 *l.*, and in the other at 1,241,000 *l.*

2040. Does that include the sinking fund?—It does; it is given in these papers; there would be a difference of 100,000 *l.* or so between the accounts. I have tried to be as accurate as possible; the only thing I think I misapprehended, was as to the return of Mr. Hume; it gives 143,000 *l.* as the sinking fund on the Irish debt; the Irish account I have quoted from here makes it 221,000 *l.*; according to Mr. Spring Rice's return, of 1830, it gives the interest and the sinking fund payable in England and Ireland separately, and he makes the total amount of the latter 287,000 *l.*, so that there is not a difference of more than 100,000 *l.*, I think, altogether, with regard to that item.

2041. Subject to that alteration, you hold, I suppose, that your calculation is correct?—I think it is.

2042. Of course, if the interest on the separate charge is correct for the first year, it would remain the same for all subsequent years?—It would.

2043. Until such time as a separate loan became necessary on the part of Ireland to supply deficiencies?—Yes.

2044. I think you called attention to a discrepancy

crepancy existing between the statement of the charge upon Great Britain, contained in the return of 1816, where the charges of the two countries are valued, and the finance accounts of the two years?—I was wishing to explain, with regard to the previous question, the answer I gave was hardly correct.

2045. If the interest on the separate charge for the first year was correct, would it not take the same charge upon subsequent years until such time as a separate loan became necessary for Ireland?—I do not think a separate loan would ever become necessary. I would say yes, if a separate loan could be raised, but I do not think it was competent to raise a separate loan at all, according to the Act of Union.

2046. *Chairman.*] Was there not a provision for raising, for special purposes, a separate loan?—No; there is no provision for a separate debt; there is a provision for charging a higher proportion of interest to one country than to the other.

2047. But the debt was to be joint?—It says, "all loans shall be joint."

2048. The *O'Conor Don.*] Now, coming to a later point in your evidence, you mentioned the discrepancy existing between the statements of charges on Great Britain, contained in the return of 1816, where the charges of the two countries are given in the finance accounts of the same year?—Yes.

2049. By the return of 1816, the interest of the debt is stated at 24,000,000, whereas in the finance accounts it was stated at 26,000,000?—Yes.

2050. Might not this be explained by supposing that in the finance accounts, the annuities were included, whereas in the return of 1816 they are separate?—Yes; but when you add them together, when you add the annuities in the return of 1816 to the interest on the permanent debt, they still fall short of the amount of interest which was stated as being the charge upon the funded debt for 1824. It seems to me with regard to the return of 1824, it does not bring in the interest on the redeemed debt, though it was a charge on the taxes of the country.

2051. Of the redeemed debt you mean?—The return of 1824 solely relates to the interest as to unredeemed debt; the interest on the redeemed debt would have been raised by the taxes of the country, and should have been added to the return of 1824.

2052. But you are aware, of course, that the interest of the redeemed debt would have been added to the sinking fund?—It was received by the Commissioners for the Reduction of the National Debt, but it was raised by taxes on the country.

2053. It was; but it was paid to the Commissioners, was it not?—That makes no difference in the account; they stand in just the same light as private individuals.

2054. In addition to this difference, which you say cannot be reconciled, by supposing that the annuities were included in the one return, and not in the other, was it a fact that, on the Irish side of the account, supposing the annuities were included, they have adopted the same rule with regard to it?—No; there is added on to the Irish side of the account, interest on the capital stock of 6,300,000 *l.*, representing the sum of 4,500,000 *l.*; that was originally a grant to Ireland, and was not intended, at the time it was raised, to have been a debt: so they have increased the Irish side of the account to that extent.

2055. So that will not explain the discrepancy between the two accounts?—As far as Ireland is concerned.

2056. In the same return, you said you found the sinking fund for Great Britain was stated at a much lower amount than existed previously; are you aware that in previous years Great Britain encroached on her sinking fund, and applied it to the purposes of the year?—Yes; she took not only her own sinking fund, but part of the Irish also, as I understand it, and applied it to the reduction of the interest on the loans she raised in the years 1813, 1814, and 1815. The amount that was taken out of the redeemed debt in those three years was over 250 millions. It was Mr. Vansittart's policy to absorb the interest of the redeemed debt in meeting the claims of the war; the interest which the Commissioners of the National Debt received in 1813, on the money invested by them, was over five millions; that was reduced in 1815 to 750,000 *l.* So that the reason why you find the sinking fund was less in the return of 1816 than in the return of 1812, arises from the fact that in the interim the interest of the sinking fund had been appropriated to meet the interest of the debt which Great Britain had raised; and no such circumstance took place with regard to Ireland.

2057. That, of course, was disadvantageous to Great Britain, because she had a less reserve to pay off her debt?—No; it was an advantage to her, because the taxes of the country, instead of being burdened with five millions odd for the debt she had borrowed, were relieved to that extent. The amount of the sinking fund might be decreased, but the burden on the people was most materially lessened.

2058. But the value of her debt was increased because she had less money to meet the capital, had she not?—I have looked into it, and I find that in the return of 1812, the total funded debt of Great Britain was then valued at 395 millions, and in 1815 it was valued at 467 millions, so that you have an increase of only 70 millions in value of the debt of Great Britain, though the money borrowed was 170 millions, so that they are not in proportion. On the other hand, the value of the Irish debt had increased from 56 millions in 1812, to 73 millions in 1815, being just in proportion to the money borrowed.

2059. At all events, the fact of Great Britain having applied a portion of her sinking fund to meet the wants of the year, would account for the discrepancy which seemed to puzzle you on the last day of your examination, that the sinking fund was smaller in 1816 than it was in 1811, would it not?—The sinking fund was smaller, because the interest of it was appropriated to pay the interest of loans contracted; but the value of the debt in 1816 does not bear to the whole debt the same proportion that it did in 1812.

2060. The value of the debt, as I understand this account, was made out by ascertaining in how many years the sinking fund might redeem it, was it not?—I see that the value of the debt in 1812 was stated at 395 millions; that is the value at five per cent.; and in 1815 it is stated at 467 millions, that is the value of the funded debt of Great Britain.

2061. Three hundred and sixty-five millions, I have it here?—I am dealing with the total.

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2062. But the total includes the annuities?—I have taken the totals in both instances.

2063. That is introducing an element which does not exactly belong to your present argument, I think?—I think it is pertinent to it.

2064. The sinking fund has nothing to do with the annuities. I find it stated at 365 millions in 1812; do you know what it was in 1815?—Four hundred and forty-four millions. It is so stated in the return of 1815, at page 38. I was giving the total amount of the value of the funded debt.

2065. Then that would be 80 or 90 millions increase, would it not?—There was 170 millions borrowed.

2066. But supposing even that this difference with regard to the sinking fund was explained in that manner, the discrepancy would still exist between the statement of the interest?—It would. Perhaps, as Mr. Banks Stanhope is now present, I may be allowed to say, that I think I misapprehend a question that he put to me, as to the balances; I thought he was speaking solely with regard to the balance of 1,600,000 *l.* which was in the Irish Exchequer in 1801, and I said that it could not by possibility come into the revenue accounts. But I find that the question took rather a different turn. The account that was submitted to me at the left hand side states the balance that was due at the commencement of the year, which was 656,000 *l.*, that was the balance then in the hands of the collectors. And at the right hand side of the account it states the balance due at the end of the year as 523,000 *l.*, consequently the difference between those sums of 656,000 *l.* and 523,000 *l.* came into the revenue of that year. But when we take the total 16 years which were under discussion, the balance on the 1st of January 1801 was 656,000 *l.*, and on the 1st of January 1817, 1,158,000 *l.*; so that, taking the entire period of 16 years, the revenue of Ireland, I think, was deficient by the difference between the balance that was due at the commencement and the balance that was due at the end.

2067. Mr. *Banks Stanhope.*] I will refer you to question No. 1836, page 82; I think there you made a mistake about the Finance Accounts of 1801 and 1802?—I have the question and answer before me.

2068. I think you stated that the revenue of Ireland was 3,698,000 *l.*?—Yes.

2069. You stated that from that you deducted as charges 1,100,000 *l.*?—Yes.

2070. That that left 2,591,000 *l.*?—Yes.

2071. That in that year she borrowed 2,500,000 *l.*?—She was to get a portion of the British loan to that extent.

2072. She was to be charged that?—Yes.

2073. That the whole of that made, put to her credit, a sum of rather more than five millions?—Yes.

2074. Upon the other hand, that Mr. Pitt's estimate of expenditure was 4,326,000 *l.*?—Yes.

2075 6. I think your statement was based on the Finance Accounts of 1801?—Yes, it was; I took, for convenience sake, the figures as re-quoted in the return of 1824, because the Irish Finance Accounts are Irish money, and I find that the return of 1824 was compiled from the Finance Accounts, and that it simply made the Irish money into British, so that for convenience sake I referred to the return of 1824.

2077. I would rather go to the Finance Account of that year, as I understand the return of 1824 is based upon the Finance Accounts of the year?—Yes.

2078. Mr. Pitt's was only an estimate, I think?—Yes.

2079. I must ask you to take what the actual sum was which I will refer you to directly, repaid by Ireland that year, there was 4,960,000 *l.*; I do not ask you to say whether it is correct or not, but I put it that that was the actual sum paid by Ireland upon the joint expenditure of that year, therefore the thing will stand in this way, that, according to your account, the revenue was 5,091,000 *l.*?—The revenue and loan; that was after paying the interest of her own debt, which I have deducted.

2080. And the joint expenditure, according to the Finance Accounts which I will refer you to presently, is 4,900,000 *l.*?—Yes.

2081. Therefore Ireland had to her credit 100,000 *l.* May I also refer you to Question 1571; I think you there stated the sum that ought to have been given to the credit of Ireland?—Yes.

2082. That sum being the unappropriated balance in the Exchequer, 1,690,000 *l.*?—Yes.

2083. £. 794,000 in the hands of collectors?—Yes.

2084. And one million the balance of the Irish loan?—Yes.

2085. Making altogether 3,490,000 *l.*, which ought to have been given to the credit of Ireland?—Yes.

2086. Perhaps you will allow me to hand you a statement, which you will look through and correct as you go on; it is a statement I have prepared of the Finance Accounts of that year. You will find there the statement of the revenue, including balance in collectors' hands, 3,671,000 *l.*; do you find that?—No.

2087. Sir *Edward Grogan.*] How much is it?—£. 3,583,000 "net produce applicable to national objects."

2088. Mr. *Banks Stanhope.*] I do not see anything about net produce; it is at the top of the page, the total ordinary revenue?—I have no such figures here as you allude to.

2089. Look at the first three columns; the first is the balance in the hands of the collectors?—Yes, I see that.

2090. The next column is "Gross receipts, ordinary revenue"?—"Gross receipts" is at the head of a column, and "Ordinary revenue" refers to a part of it half-way down.

2091. Three million pounds, odd?—£.4,200,000 is the total sum in the column.

2092. Look at "Ordinary revenue"?—There is "Gross receipts within the year," and "Total receipts within the year."

2093. Look at "Gross receipts"?—That is not correctly given here.

2094. Now look at the next column, "Total revenue"?—"Total ordinary revenue." There is no column of "Total ordinary revenue." The words "Ordinary revenue" refers to part of the column of "Gross receipts within the year."

2095. You read it gross?—Yes.

2096. Read the total?—£. 3,671,000 is opposite ordinary revenue.

2097. Will you deduct the drawbacks and management from that, which comes to a sum of 700,900 *l.*?—Yes, that is what is stated here.

2098. And that leaves a sum of 2,970,000?—That

That is the ordinary revenue, but the account of 1824 brings in the extraordinary revenue.

2099. We will get to that in time; deduct from that the balances remaining in January 1802, that is the sum of 519,485 *l.*, and that leaves a sum of 2,450,000 *l.*?—Yes, but I do not think this is correctly stated at all.

2100. Tell me why not?—Because I think the balances given there did not come into the cash of the previous year, and you have to take in the total receipts for Ireland from the total revenue, which came in in that year; on the other side of this account are the balances then outstanding, so that if you want to make the cash account right, you have to take this "total receipt within the year to be accounted for."

2101. I must go back again then; I think the "Gross ordinary revenue" of the years is 3,000,000, is it not?—So you state it.

2102. Plus the balance in the hands of collectors on 5th January 1801, making the total sum of 3,670,000 *l.*?—Yes, 3,671,076 *l.*

2103. That includes the gross receipts of the year and the balances; I wish now to go steadily, step by step, from the sum I quoted; will you now be kind enough to withdraw the balance remaining in the collectors' hands on 5th January 1802, namely, the sum of 519,485 *l.*?—You state it so.

2104. And that leaves a sum of 2,450,000*l.*, does it not?—Yes, so it appears.

2105. The balances I add are the balances in the collectors' hands in January 1801; the balances I withdraw are the balances on 5th January 1802. If you will turn to pages 346 and 347 in the account you will find it stated there more clearly; you will find among the payments there the balance of 519,000*l.*—That is also in the account.

2106. Deducting that, it leaves a sum of 2,450,000 *l.*, if you will look at my paper?—Yes; it states, "Balance in the hands of collectors, 519,000 *l.*"

2107. Therefore, if you subtract 519,000 *l.* from 2,970,000 *l.*, it leaves a sum of 2,450,000*l.*, does it not?—It does; but I do not think you are stating this correctly.

2108. Will you look at the back (*Finance Account*, 1801 and 2, vol. 8)?—The figures are correct; but the words written opposite to them are not correct.

2109. I suppose we must assume some account to be correct, must we not?—Certainly.

2110. Then will you be kind enough to look at the next sheet (*Reference A.*), and you will find there "Extraordinary Resources, 598,132*l.*?—Yes; but there is no such total in the Finance Accounts.

2111. From that I deduct a sum of Lottery Prizes, 297,808 *l.*, and that will leave the net extraordinary resources 300,324 *l.*, will it not?—That is put down among the payments as a separate charge appertaining to Ireland. I cannot see what connection it has; of course your figures are correct. If you wish me to repeat the figures, I can do that, but you are not pledging me in any way; they are your figures, not mine.

2112. Why should not that be correct?—Because I think you should take this "Total net produce applicable to national objects;" it is the sum stated here as the amount to the credit of Ireland that year; that is the manner in which it is done with regard to the English receipts; you have it here in the English accounts, in the very same column corresponding with the Irish account. It is stated to be "applicable to national objects, and as payment into the Exchequer." The total brought out here, independently of loans, is exactly the sum stated in the return of 1824, minus the payment of 803,000 *l.* on account of Ireland, so that the return of 1824 takes the "net amount applicable for national objects in Great Britain," and the "net amount applicable for national objects in Ireland," and it gives them from the same columns; you wish to reduce this sum, and to show that it was not applicable to national objects, if I understand you.

2113. May I ask, if it is not exactly the same thing to put the gross sum on one page, and the payment on the other, as it is to deduct the payment from the gross sum, and leave the net?—No; I do not think it is, at all.

2114. If you were to receive a shilling and pay sixpence back to the same person, I suppose the net sum you would receive, would be sixpence, would it not?—No; I should receive a shilling, and pay sixpence. To put down that I had only received sixpence, would be incorrect.

2115. But the net sum you received would be sixpence, would it not?—Decidedly not. If you paid me a shilling, and I received it, that would be a payment of a shilling.

2116. If you received a shilling and paid back sixpence to the same person, sixpence would be the net sum that you received, would it not?—No; if you had to pay me sixpence, and gave me a shilling, I would, of course, give you the change; if you paid me the shilling, it would be the receipt of a shilling.

2117. If you had to pay back sixpence, would not the net sum that you received be sixpence?—Not at all; I cannot see it.

2118. What would be the net sum you received in that case, if you got a shilling and paid back sixpence to the same person?—A shilling, certainly. If I had a cash account I should put down "Received, a shilling," and, "Paid, sixpence, for so-and-so;" the balance would be sixpence, but the sum I received would be a shilling.

2119. Mr. *Longfield.*] Suppose it was the case of receiving the rents of an estate, and suppose 150 *l.* was paid, and you had to pay 15 *l.* for the expense of collecting it, what would be the net receipt then?—I should say that the net receipt would be 150 *l.*; and if you wanted to sell in the Encumbered Estates' Court, you would sell on 150 *l.* You may be your own agent, and save the 15 *l.*; but the net receipts are the total receipts; if the tenant deducted poor rates, and only paid 150 *l.*, that would be the net receipts.

2120. *Chairman.*] Between the two countries, if revenue was raised to a certain amount, and paid to public objects at a less amount, would you not account the revenue to be the large amount and the payments the small amount?—Yes; this columnstates the "net revenue applicable to national objects and payments into the Exchequer;" in the corresponding column in the English account, and in the account of 1824, the total sum of both of these is taken and stated in the "total net revenue" that year.

2121. Are the payments which Mr. Stanhope brings forward anything more than payments for national objects, for which the revenue was raised?—In the account which he has put in, he has "total of extraordinary resources of Ireland" stated

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stated at 598,000*l.* He then deducts from that 297,000 *l.*, that was paid, to show that this 598,000 *l.* was only 300,000*l.* I cannot understand that way of stating the accounts.

2122. Mr. *Banks Stanhope.*] I think you will find that the estimates that were made, either by Mr. Corrie or somebody else, were estimates for a lottery of something like 500,000*l.*, and it is perfectly clear that if you could have obtained 500,000*l.* from the persons that put in in the lottery, and paid them back 250,000*l.*, there would only be 250,000*l.* applicable to the service of the year?—In the English account the lottery is brought in at 187,000*l.*, corresponding to the extraordinary resources. I can only quote from the accounts.

2123. I must ask you still to go to the extraordinary resources; you do not deny the extraordinary resources, do you?—It is stated here.

2124. It is also stated that there was a payment made for lotteries of 297,000*l.*?—That is not in this account.

2125. Look at page 347?—There was a payment made, but it is not in the Finance Account before me; all that I have to say is, that there is a statement here, made by you, but it is not in this account.

2126. Mr. *Howes.*] But it is not part of the same return?—Not at all; one is a payment out of the Consolidated Fund, the other is a payment into the Consolidated Fund. The question before the Committee is, what were the payments by Ireland into the Consolidated Fund; as to how they were disposed of by Parliament is another question. All we are dealing with here is, what were the receipts from the Irish people.

2127. Sir *Edward Grogan.*] Is the account you have there an account of the actual expenditure?—It is.

2128. And the account about which Mr. Banks Stanhope is asking you is the account of the receipts?—It is.

2129. Mr. *Banks Stanhope.*] I find here, at pages 346 and 347, the actual income and the actual expenditure of Ireland for the year. Page 346 gives the actual income of Ireland for the year, does it not?—No, decidedly not; it does not say so.

2130. Will you read it if you please?—This is an account of the income of the Consolidated Fund for the year ending the 5th January 1802, and not the income of Ireland; the first account you have given me is the account of the public income of Ireland.

2131. I will refer you from the one page to the other; I think we have arrived at a sum of 2,970,000 *l.*?—With all deference, I think it would be better if you gave this evidence yourself, because it is not my evidence at all.

2132. You have given the Finance Accounts for the year, have you not?—The only thing I gave to the Committee in my direct examination was, the "net amount applicable for national objects," and I quoted that from two returns. I think your document goes to make out that those returns were false, and you want to prove that by asking me to accept the return as correct; whether that is a fair way of dealing with a witness I must leave to the Committee.

2133. Perhaps you will be kind enough to go back a little and tell me if you admit the sum of 2,970,000 *l.*?—I cannot admit anything at all as a matter of opinion; the public accounts are here before me and every one else. I have stated to the Committee the result of those accounts, but I do not pin myself to any mere opinions or statements.

2134. I am asking you to look at the accounts before you?—The total amount of revenue is 2,970,000*l.*, and 2,903,000*l.* is the net revenue.

2135. Take the sum of 2,970,000*l.*?—Yes; but that is only a portion of the column.

2136. Will you turn to page 346, and you will there find the same sum quoted, I think?—Yes; ordinary revenue; and there is also quoted the extraordinary revenue, bringing out a total of 3,568,000*l.*

2137. The 2,970,000*l.* is ordinary revenue, is it not?—I do not think it is fair for you to deal with a portion of this column.

2138. Is not that the sum quoted?—It is only a portion of a total sum.

2139. As far as it goes the ordinary revenue is 2,970,000*l.*, is it not?—Yes.

2140. You may add the extraordinary revenue to that if you like?—It is added in this account, and I accept it as correct; it makes the total "net produce applicable to national objects and payments into the Exchequer" 3,583,621*l.*; that is Irish money.

2141. Will you be kind enough, just in the same way, to deduct from that the sum paid in lottery prizes, because that was not received by the country?—The lottery prizes deducted from what?

2142. From the extraordinary resources; look at page 346?—The extraordinary resources are at one side of this as receipts.

2143. Are the extraordinary resources 598,000*l.*?—Yes; they are on one side of this account as receipts, and my evidence is as to receipts only.

2144. Take the extraordinary resources, and from that deduct the lottery prizes?—That leaves a balance, according to the statement you have handed me, of 300,000 *l.*

2145. If you add that to the 2,450,000 *l.*, it makes 2,750,949 *l.*, does it not?—What is that sum of 2,450,000*l.*

2146. That is a sum which I thought we had agreed upon?—No, I have not agreed upon any of these figures; I am simply giving your evidence from your document.

2147. Do they not agree with the figures before you?—No, they do not.

2148. Will you be kind enough to look at the top of page 346, and you will find the total ordinary revenue is 2,970,000*l.*; is that so?—There is no word "Total" to it.

2149. Will you be kind enough to look at the balances in the hands of the collectors on the 5th January 1802?—But that is on the opposite side of the account; the one is a receipt, the other a payment.

2150. If you deduct 519,000 *l.* from 2,970,000*l.*, what will that leave?—I cannot see why that should be deducted; it leaves 2,450,000 *l.*, but the one is a receipt and the other a payment. The deduction is made, but that deduction is entirely your own; one is on one side and the other on the other.

2151. But the sums I have quoted are correct, are they not?—Yes; if they were on the same side of the account I could understand their being deducted, but I cannot understand it when they are on opposite sides.

2152. The sums in the book are the same sums as I have put on my paper, are they not?—There is

is no sum in the book corresponding to the 4,300,000 *l.*

2153. The sum I quoted on the other side was 519,000 *l.*?—That is so; but the one is a receipt, and the other a payment, and this balance of 2,450,000 *l.* you arrive at yourself.

2154. If you deduct 519,000 *l.* from 2,970,000 *l.* that will leave a sum of 2,450,000 *l.*, will it not?—It will.

2155. Then we have got so far; if you add to that, according to Reference A, that is the extraordinary resources, minus lottery prizes, what does it make?—The extraordinary resources given here are 598,132 *l.*, and you want me, instead of that, to include a smaller sum, 300,000 *l.*, which makes it 2,750,000 *l.*

2156. From that we must deduct the interest on the debt; I think you deducted the interest on the pre-Union debt in your own statement, did you not?—Yes.

2157. Sir *Edward Grogan.*] What page is the interest of the debt taken from?—No reference is given at all.

2158. Mr. *Banks Stanhope.*] If you will look at the payments, at page 347, you will see what is the interest of debt and management?—It is put down at 1,650,526 *l.*

2159. And the sinking fund?—£. 391,460.

2160. And the interest upon Exchequer bills?—£. 96,665.

2161. May I ask if it is not correct that that sum would represent a sum of 2,138,651 *l.*?—Yes.

2162. Then, if we deduct 2,138,651 *l.* from 2,750,949 *l.*, would not that leave a balance of 612,298 *l.*?—Yes, it would leave that balance.

2163. *Chairman.*] In that deduction of debt, is the pre Union interest included?—The pre-Union interest and the interest after the Union are both included.

2164. My question was, whether the pre-Union debt was included?—The interest of pre-Union debt is included in this sum of 1,620,000 *l.*, and that of the ante-Union debt is then put in the account of the public moneys remaining, which is increased in this way by 958,000 *l.*, from interest on the funded debt of Ireland, including annuities for lives, and one per cent. for the reduction of the capital; that brings out a sum of 1,900,000 *l.*

2165. That is the pre-Union debt annuities and sinking fund?—Yes; and the post-Union debt, as regards the year 1801.

2166. Sir *Edward Grogan.*] What is the amount of the post-Union interest included there?—The account does not say: but it would be about 600,000 *l.* for debt and management in round numbers, and 100,000 *l.* for sinking fund and interest on Exchequer bills; that, certainly, was not a separate chargeability to Ireland at all.

2167. Mr. *Banks Stanhope.*] Then we have got now to the sum of 612,000 *l.*, have we not?—Yes, your account is so.

2168. According to the Finance Account, is that the case, or is it not?—You have made the balance in your account here.

2169. Is it wrong, according to the published statements before you?—I think it is.

2170. Will you tell me why?—Because the total net produce applicable to national objects is 3,583,000 *l.*, and the debits that you put against that are 2,138,000 *l.*; they are incorrect; but upon this showing, that would leave a balance of nearly one and a half millions. The balance you bring out here is 612,000 *l.*, so that I cannot see it is correct.

2171. You are going back again; I have done it step by step, and marked the thing as you admitted it?—I beg your pardon; you said I admitted it. I did not admit anything at all about it; I simply read your figures, and compared them by the account.

2172. Are you satisfied, so far, that my figures are correct, according to the published figures before you?—No, they are incorrect.

2173. Do you say that the figures are incorrect?—I think so.

2174. Which figures are incorrect?—I think that this balance of 612,000 *l.* which you bring out as the net balance is incorrect; the revenue is three millions.

2175. I asked you a minute ago if, taking the figures in my account and the corresponding figures in the Finance Account, you did not arrive at the sum of 2,760,000 *l.*, and you said yes?—You say, "We arrived at;" I did not do so; I dissent from that, because you have taken these figures from one side of the account and put them on the other.

2176. Sir *Edward Grogan.*] Do you mean that the figures put before you, and upon which Mr. Banks Stanhope is examining you, are correctly taken, so far as they go, from the Finance Accounts?—I do not think they are.

2177. Are the figures themselves correct?—The way in which it is done is this——

2178. Never mind the way in which it is done; I am asking you if the figures themselves are correct?—The figures themselves are correct. The words written opposite them are wrong.

2179. Mr. *Banks Stanhope.*] If the figures are correct, we come down to the sum of 612,000 *l.*, do we not?—Yes, it is so stated here.

2180. Now then, will you be kind enough to look at Reference C.?—I have it; but there is no page stated here.

2181. You will find it at the same pages, 346 and 347; look first at page 346, the balance in the Exchequer in 1801; what is the sum stated there?—£. 1,671,647.

2182. Sir *Edward Grogan.*] What is that stated as?—As the balance of the Consolidated Fund remaining in the Exchequer on the 1st of January 1801.

2183. Mr. *Banks Stanhope.*] Look at page 347, and tell me what balance there was in the Exchequer on the 5th of January 1802?—£. 394,698.

2184. If that latter sum was deducted from the former, what would remain?—£. 1,276,979.

2185. If we add that to the 612,298 *l.*, what sum will that make?—That will make 1,889,277 *l.*

2186. I must now ask you to look at Reference D. That refers, I think, to page 338; I think you will find a statement of the loans there; do you see balance of loans in 1800?—Yes; 400,000 *l.*

2187. Will you read on?—To complete, 2,166,666 *l.*; ditto, 6,679,543 *l.*

2188. And those two sums together would make how much?—£. 1,079,000.

2189. Look below; what is the "Inland Navigation"?—£. 3,900.

2190. "Wide streets in Dublin;" what is that?—£. 38,985.

2191. Add those up, and tell me what they are?—£. 1,122,428.

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2192. I must now ask you to turn to page 347 again; will you look at the amount of Exchequer bills that are stated to be paid off?—There is principal of Exchequer bills, 1,196,500*l.*

2193. Will you look at page 346, "Treasury bills raised"; the sum raised by loan, inclusive, is 900,000*l.*, is it not?—Yes.

2194. If you deduct 900,000*l.* from the amount of the other, what would the remainder be?—£.396,500.

2195. Look at page 347, and you will see "Sundry small sums"; I think you will find "Arrears"?—Yes.

2196. What is the amount there stated?—£.11,462.

2197. And "Inland Navigation"?—That is not stated in the arrears.

2198. You will find "Inland Navigation" among them, I think?—That is not stated as arrears; the other is arrears. The "Inland Navigation, 25,000*l.*," appears to be a regular payment of that year; there is no statement that that was due on 1st January 1800.

2199. There are two very small sums; I take, for convenience sake, "Inland Navigation, 25,629*l.*"?—That is a payment, I believe, of 1802, the arrear of "Miscellaneous Services" in 1801: I can understand that.

2200. I think that former sum, the items of "Inland Navigation," and "Wide Streets," were local loans?—I do not think there would be any local loans after the Union.

2201. Just take these two sums for the time; you can object to them afterwards, if you like. Then there is "Discount on Loans," is there not?—That is here.

2202. What is the discount on loans?—It is stated at 21,000*l.*

2203. The whole of those together would make 377,000*l.*, would it?—So it appears.

2204. If you deduct that from the larger sum what will remain?—£.744,653; but then just allow me to say, with regard to this, this purports to be a balance of loans. It makes out a balance that was existing on the 1st of January 1801; and you bring into this a portion of the payments of 1802. I think the only item that would come into this would be this item of arrears on miscellaneous service.

2205. I am perfectly willing to take out "Inland Navigation," and "Wide Streets;" but I think you will find that there are also small loans for local purposes in that year?—I think these were payments that year; these are payments at this side of the account of the Consolidated Fund.

2206. Look at page 339 for a moment, at the words "Inland Navigation" and "Wide Streets;" are they in 1800 or 1801?—Those are balances of the loans; one is 1800, "Loan for the encouragement of Inland Navigation, 1788 and 1789."

2207. Was that a loan of the current year?—No; this is the balance of a loan that was due at that time, and this was the payment on account of that object.

2208. You are quite right?—You are wanting to show what was the balance of the loan at that time, and I do not think these payments of the next year have any right to come into it. I think the only sum that should come into this account, on your own showing, would be that sum of 11,472*l.*

2209. Must not the discount on the loans come in?—No, decidedly not; this is the loans for the year.

2210. Then they would come to 80,000?—I do not think this "Balance of Exchequer Bills, 296,000*l.*," ought to be there also, because it is a payment of the year.

2211. Will not it come to exactly the same?—No; I think you have provided for those Exchequer bills before, in the deductions you have made.

2212. May I ask if that 296,000*l.* was not paid out of the balance in hand?—I think not.

2213. Practically, it comes to this: either it must be taken out of the loan for that year, or the proceeds of the loan of a former year?—I think not out of either.

2214. Or it must be taken out of the proceeds of a year?—I think not.

2215. Is it the fact that 296,000*l.* was paid off?—Yes; in 1801 there was about 1,196,000*l.* of Exchequer bills paid off.

2216. What source do you think that was paid from?—It ought to have been paid out of this 1,671,000*l.*, which was the balance in the Exchequer.

2217. Then it would come to the same thing, if I deduct it from one portion or the other, will it not?—The mode in which I stated this to the Committee was, that I took those two sums as being to the credit of Ireland against her ante-Union debt; and I did not embarrass the account after that, with any of the subsequent payments on either side, because I also thought that the Exchequer bills issued by the Irish Treasury were not a portion of the separate loan; they were simply drafts on account. I think the Exchequer bills due on the 1st January 1801 were a portion of the debt of each country at that date, and any subsequently drawn was only cash on account; and they ought not to come into account after the Union, because they were drawn upon both countries indiscriminately, without being a separate charge upon either; that is the mode in which I have stated the account to the Committee. I have put down the total amount of Exchequer bills in the unfunded debt, in addition to the funded debt on the 1st January 1801, and deducted the cash in hand from the debt, and I do not encumber the account afterwards.

2218. Is it the case, according to the Finance Account, that 296,000*l.* was paid off in Exchequer bills?—That is the difference between the 900,000*l.* on the one side and 1,196,000*l.* on the other.

2219. Then may I ask from what sum that was paid off?—I take it that the sum in the Irish Treasury belonged to the Imperial Parliament, and that it was paid by orders of the Imperial Parliament, because the Irish Treasury became a portion of the Government after the Union: but I do not think there were separate liabilities on Ireland at all.

2220. May I ask you if the Finance Account does not refer simply and solely to Ireland?—It does; but the Irish Exchequer was a portion of the Imperial Exchequer, and these accounts came in, to a certain extent, to the Imperial Treasury, and then payments on both sides of the account were Imperial payments.

2221. Are they not represented as payments and receipts upon Irish account separately?—No, they are payments of the Exchequer of Ireland; but, as I view it, the Exchequer of Ireland was a branch of the Imperial Exchequer.

I may

I may be incorrect, but I consider that the Irish people had no control over their Irish Exchequer; it was under the Parliament of the United Kingdom. The Chancellor of the Exchequer of Ireland was an officer of the Imperial Ministry, and these accounts were a portion of the British accounts.

2222. I think you will find that it is a separate account for Ireland?—It is an account of the Consolidated Fund of Ireland; but the same merchant may have two different establishments, one here and one at Calcutta; separate accounts would be kept, but the payments all belong to the same firm.

2223. Were not these balances of Exchequer bills paid off on Irish accounts?—They were Irish Treasury bills, drawn upon the Irish Exchequer and paid off; but I think they were Imperial payments.

2224. They were upon the Irish Exchequre, were they not?—They were. I think the effect of this account of yours is this: you are treating them as payments for Ireland, simply because they are in the Irish accounts, whereas they were really payments for the United Kingdom.

2225. May I ask you again to look at that Finance Account?—Yes; this is the account of the income of the Consolidated Fund of Ireland.

2226. And the payments from that?—And the payments.

2227. That relates simply and solely to payments for Ireland, does it not. Am I right in saying that it has nothing to do with Great Britain?—I think it has to do with Great Britain. The view I take is, that these accounts belonged just as much to the Imperial Parliament then as the Irish accounts do now; they are kept separately, and are separately stated to Parliament; but they are simply a branch of the Imperial expenditure.

2228. I must ask you to deduct the sum I put down; what balance is brought out?—You bring out a balance of 744,000 *l.*

2229. I will afterwards add to that the sums you object to?—I do not think I objected to them; I do not wish to object; I am merely pointing out the difference.

2230. Are the figures the same in my paper and in the book?—The figures you take are stated in the book; but I think you have put receipts and payments upon the same side.

2231. At all events, they are the same to the sum of 744,000 *l.*?—Yes; you bring that out.

2232. May I ask you to go on a sheet or two?—Have you done with No. 1?

2233. Yes?—You have omitted something. You ought to add here 590,000 *l.* to that 633,000 *l.*, according to your own statement, being the amount of arrears that were due on the 5th January 1802; or else you ought to have done with that as you did with the Consolidated Fund, deduct the one balance from the other. With regard to the balance in the Exchequer, you deducted the balance of the previous year from that.

2234. You are perfectly right. Look at page number 1; you will see that I have stated the difference, and added the 744,000 *l.* to the 2,633,000 *l.*, and to the sum of 1,899,000 *l.*; what was the actual sum remaining?—This line is, "Plus net balance of loans in 1800;" you make that 2,633,930 *l.*, but I do not think you show the 519,000 *l.*, the balance in the collectors' hands. You have deducted the balance in the collectors' hands originally, and you ought to add it there; or else do what you did with the balance in the Exchequer, put down the balance at the beginning and the balance at the end, and bring out the difference; there is that discrepancy in this account.

2235. Will you look at the back of the page and tell me what I have put there?—You have put "Balance in hands of collectors in January 1801, and gross receipts in 1801 and 1802, 3,017,954 *l.*," and you make it 3,671,076 *l.*; but according to this account before me, that you have referred me to, the gross receipts would be more than that.

2236. Have you any doubt that the sum we started with, 671,000 *l.*, includes the balance in the collectors' hands on the 5th January 1801?—It does.

2237. That cannot be added again then, can it?—No; the balances I speak of that you should add are the balances at the other side of the account, 407,000 *l.* and two other sums. You have not brought in those balances as you ought to have done.

2238. These are the balances remaining in the collectors' hands on 5th January 1802, are they not?—Yes; they were a portion of the revenue in the account of 1801.

2239. We are taking the year 1801?—They were a portion of the revenue of 1801.

2240. I think those were the very sums that we have already deducted?—Yes; that is why I think you ought to add them. If you deduct from this sum the balances at the beginning of the year, you ought to add the balances at the end of the year.

2241. Sir *Stafford Northcote.*] But have they been deducted at the beginning of the year?—I think so.

2242. Was not the sum that Mr. Banks Stanhope took for the foundation of his account 3,671,000 *l.*?—Yes.

2243. Does not 3,671,000 *l.* include the balances that were in the hands of collectors on the 5th January 1801?—It does; but that is only a portion of the balance.

2244. Are they any way deducted from the 3,671,000 *l.* in this account?—They are.

2245. Then do you think that it would be fair to take the revenue of 1801 and 1802 in such a manner as to include both the balances which were in the hands of the collectors at the beginning of the year, and the balances that were in their hands at the end of the year?—Decidedly not; that was not what I meant to say at all.

2246. Is not the principle upon which this account is made out that of carrying the account of revenue balance in hand at the beginning of the year, but excluding the balance at the end?—No; the principle upon which this account is made is to take a portion of the column, and to exclude a large share of the receipts of Ireland. This 3,671,000 *l.* is only part of the total of the column; the total is 4,288,000 *l.*; the principle upon which it is done is, that instead of taking the whole of the column, to take a portion of it.

2247. Mr. *Banks Stanhope.*] This is ordinary revenue?—Yes; but I think you ought to take the total column for what it is worth; I think it is a most unfair thing to take only a portion.

2248. Sir *Stafford Northcote.*] The gross receipt upon the ordinary revenue, which is all we are talking about, appears to be 3,017,000 *l.*; do you admit that?—Of the ordinary revenue; but

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what I object to is, that that is only a portion of the revenue of the country.

2249. We are not talking about anything you object to; but is it so?—It is so stated.

2250. The gross receipts of the ordinary revenue within the year is stated as 3,017,000*l.*?—Yes.

2251. I suppose that statement is correct, is it not?—Yes; but all I say is, it is only a portion of the receipts of the country.

2252. Does that 3,000,000*l.* include the balances that were in the hands of the collectors at the end of the year 1801-2?—No.

2253. It does not?—No, I think it does not; I may be wrong. There were balances in addition which were portions of the revenue.

2254. Mr. *Banks Stanhope.*] If you add the balance of the loans in 1800, 744,000*l.*, to the sum we had formerly, 1,889,000*l.*, shall we arrive at the sum of 2,633,000*l.*?—So it is stated here.

2255. You will find there stated the same sum, 2,633,000*l.*?—Yes; but you do not expect me to say that the description of this is correct? I am only saying that the figures bring it out. I hope the Committee will not say, hereafter, that I have said that is the only sum available for joint contributions; there is a sum of 2,633,000*l.*

2256. *Chairman.*] As I understand, you admit the figures, but object to the manipulation of them?—This sum, available for joint contribution, I do not admit at all. It is written so, opposite the figures. The figures are correct, but not the description of them; that is all I can say.

2257. Mr. *Banks Stanhope.*] Will you look at page 338, and you will find the statement of loans there?—Yes.

2258. What is that amount?—£. 2,708,333.

2259. If you will add those two sums together, what will they make?—£. 5,342,263.

2260. I must ask you now to look at the other side of the page, which is the expenditure. I have put down the references at length, but I do not wish to go through the items; will you just check the figures?—This states it to be joint expenses with Great Britain.

2261. It is joint expenses paid by Ireland, is it not?—Joint expenses with Great Britain.

2262. That is joint expenditure, is it not?—That is, that Ireland paid 4,963,000*l.* towards the joint expenditure of the empire.

2263. I have also put here two separate charges, as to which I must refer you to page 592, "Joint expenditure of Great Britain" that same year. That is only in explanation of the separate charges?—There is "on account of payments made for the purpose, appointed by the Parliament of Ireland, prior to the Union, in the year ending the 5th of January 1802."

2264. Do you find a sum for relief of Royalists?—Yes; 160,000*l.*"

2265. And a sum for compensation for losses by the Union?—Yes; 202,000*l.*

2266. Those two together will make 362,000*l.*, will it not?—Yes, they may.

2267. The income of Ireland in 1802 was 5,342,000*l.* I believe, was it not?—This paper states it; I did not make it.

2268. *Chairman.*] That is with the loan?—Yes; and at the other side Mr. Stanhope has charged Ireland with payments in Ireland, made for the general expenditure of the United Kingdom. It was not the proportion she was liable to, because the account he refers me to expressly says it was not. It states, "Joint expenses with Great Britain, 4,963,000." In copying that he has put it down, "Joint contribution." That certainly is a misquotation, and is not according to this account. This debits Ireland with the whole of that 4,963,000*l.*, as if it was her share of 2-17ths, when the very page from which it is taken expressly declares the contrary. It says "Joint expenses with Great Britain;" they are payments made in Ireland.

2269. Mr. *Banks Stanhope.*] That is Ireland's proportion, is it not?—Certainly not; the proportion is not struck. There is a blank in this book for Ireland's proportion, which has never been added.

2270. Will you be kind enough to show that?—In this very page 349, from which you have quoted, the 2-17ths is left blank and never added; and you have asked me to read this sum of 4,963,000*l.* as the joint contribution which should have come in here, and which never was put in; and it was complained of, by Irish Members in the British Parliament, that that account was never closed.

2271. I will read you the note at the bottom: "The above account cannot be closed until the actual amount of the expenditure of the United Kingdom can be ascertained"?—Yes, and it was complained of by the Irish Members, in the following Session, that it was never closed.

2272. That is dated the 27th of March 1802, is it not?—Yes.

2273. May I now refer you to page 589, to the date of 10th April 1802, where you have the whole expenditure of Ireland divided into two separate parts?—This is "Joint expenses with Great Britain;" there are payments made by Ireland on the joint account with Great Britain; you have charged the whole of that to Ireland in this account.

2274. Undoubtedly?—I think you should have given Ireland credit for that much, as being paid on account of Great Britain.

2275. Does not "Joint expenses with Great Britain" mean a sum that Ireland paid as her proportion of the whole joint expenditure?—No, it does not mean that; in my view of it, it means the amount that she paid on joint account, which was subsequently to be divided in the proportion of 2-17ths.

2276. But you do not deny that a sum was actually paid in the course of the year, do you?—It was paid by Ireland on joint account.

2277. Are you aware of the sum that was paid by Great Britain that year?—No.

2278. You will find it upon that reference paper?—The total expenditure is 63,000,000*l.*

2279. Will you be kind enough to see if my figures are right?—£. 63,054,978.

2280. Sir *Edward Grogan.*] Perhaps you will be kind enough to see what the proportions of those two sums are?—£. 63,000,000 is stated; you should deduct from that 23,000,000*l.*

2281. Leaving what?—£. 39,000,000; then the payments of Ireland were 4,000,000*l.*

2282. Mr. *Banks Stanhope.*] I am informed that 2-17ths would make 4,600,000*l.*; is that so?—Yes, about that.

2283. In that case, supposing these figures are right in the Finance Accounts, the proportion that ought to have been paid by Ireland was 300,000*l.* less than she actually paid; was that so?—The supplies voted that year for Ireland were 4,747,000*l.*, so that brings out about the same

same thing; it appears, in the year 1824, that the supplies voted for Ireland in that year were 4,700,000 *l.*, so I suppose the separate chargeability would be that. I do not think these charges for the Royalists should be included in that, but the proportion would very nearly correspond with the figures you bring out for Ireland for the joint expenditure.

2284. Then we arrive at this fact, do not we, that the actual payment of Ireland was 5,326,000?—You state it so, but I do not agree with it.

2285. I mean, of course, if the figures are correct?—I take it that the actual revenue for Ireland was the amount stated in the return for 1824, 3,341,000 *l.*

2286. Mr. *Howes.*] Are you following the figures of Mr. Banks Stanhope?—I think he has got into a mistake by deducting from the receipts of Ireland matters of payment.

2287. Mr. *Banks Stanhope.*] I am asking you if, according to the Finance Accounts, the sum is 5,326,000?—Not according to the Finance Account certainly; but, according to the way in which you have stated it, it assumes the correctness of the figures; but I do not think it is correct according to the Finance Account.

2288. Going to the revenue, may I ask you if that revenue does not include the whole sums received in the year?—Not this sum, available for joint contribution, that you state here, 2,633,000 *l.*; that does not include the whole sums.

2289. Does it include the net sum in the Exchequer?—I think not; the net revenue of Ireland that year, exclusive of any balance in the Exchequer, was 3,341,000 *l.*

2290. Sir *Stafford Northcote.*] That you maintain, do you?—I rely on the Parliamentary Return; that of 1824 states the net revenue, after deducting drawbacks, to be 3,341,000 *l.* Mr. Banks Stanhope puts it at 2,633,000 *l.*, so there is an exclusion of a sum of 700,000 *l.* This charge of the joint contribution is admitted to be incorrect by about 300,000 *l.*, the separate charges were not, I think, created by Irish Act of Parliament, and although it is charged in the Finance Account, there is no Act of the Irish Parliament making it a separate charge; and it would be very unfair that it should be, because the compensation for losses by the Union should clearly be paid by Great Britain as a separate charge by Great Britain. By taking these figures you have an overcharge of 4,600,000 *l.* on the joint contribution.

2291. The correctness of your statement depends upon the assertion you make, that the revenue of 3,341,000 *l.* was exclusive of any balance?—I accept it as it is described in the return of 1824; it is the same sum which is stated in the Finance Account that year as "available for national objects," brought into British money.

2292. *Chairman.*] Do you say that there are no balances included in it?—The balance in the hands of the collectors is included in it; but the balance due by the collectors at the end of the year, which is a portion of the revenue of 1802, is not included in it. The balance of 1,600,000 *l.* that was in the Exchequer is not included in that; that is what I meant to say. The balance at the left hand side of this account is included in it, but a portion of the revenue of 1802, the balance of the account on the left hand side, is not included.

2293. That is the balance in the Exchequer, is it?—No, the balances in the hands of the collectors.

2294. Sir *Edward Grogan.*] Strictly speaking, then, the difference is between those two sums?—Yes.

2295. Mr. *Banks Stanhope.*] Are not the balances you are quoting carried on to the next year?—Yes, they are, as I mentioned in explanation. The balances at the beginning of that period were only 656,000 *l.*, and in 1816 they were 1,158,000 *l.*; so that the total revenue for the 16 years, as stated in this return, is 500,000 *l.* less than it was.

2296. Are not the balances in the collectors' hands on the 5th of January 1802 carried to the credit of the next year?—Yes; they only appear once in the revenue.

2297. They are carried to the credit of the next year, are they not?—Yes.

2298. Then, may I ask how you can put them to the credit of the year that we are now talking about?—I am not seeking to put them to the revenue; you have deducted them In the revenue of the year is included the difference between the total amount of the balances at the beginning and the balances at the end; or, if the balance at the end was larger than it was previously, the revenue was so much less; but when you take the entire 16 years as the total, the balance has increased.

2299. Has not that been already done; have you not taken the balance in the collectors' hands at the beginning, and subtracted the balance at the end of the year, in the process we have gone through?—Yes.

2300. Is it not the case that all these sums, that you said ought to be carried to the credit of Ireland, are practically absorbed, make the account as you like for the services of the year?—No.

2301. Will you tell me which sums were made available?—The sums at the beginning of the year, as I stated then, were 3,492,000 *l.*; if you add to that 3,241,000 *l.*, which was the revenue of the year, that will make a sum of about 7,000,000 *l.* The charges against that, according to your own statement, are 4,600,000 *l.*, and the interest upon the loan, that was due in 1800, which was about one and a quarter million; so that you have altogether 5,800,000 *l.*

2302. Sir *Edward Grogan.*] What are the balances in hand at the end of the year?—£. 523,000.

2303. Mr. *Banks Stanhope.*] Will you see the way in which it is made out; take the expenses of the year and see what the total is?—I see the way in which this is made out.

2304. Will you tell us what the Finance Accounts state the expenditure of the year was; first the separate, and secondly the joint account?—The Finance Accounts for this year bring in 1,600,000 *l.* of Exchequer bills due by Ireland.

2305. I am taking the total?—This is one of the items, 1,600,000 *l.* of Exchequer bills that were due on the 1st of January 1801; and in the statement that I made to the Committee, I added that to the debt of Ireland, so that it would not come into this account as a separate charge for that year. If it is excluded from that, then there is charged in this the interest on the loan after the Union. My idea is, that that was not a separate charge upon Ireland; that is the position that I put to the Committee. It is

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charged here as a separate loan, but I say it was not a separate loan; the only separate charge on this side of the account, according to this statement, would be the interest of the loan due upon Ireland.

2306. And the Sinking Fund?—Yes, the interest and charges for the debt.

2307. And the interest on Exchequer bills?—Yes; the sum would be minus the balances in cash for the payments.

2308. What do the Finance Accounts state as the total of separate expenditure?—£. 4,413,550.

2309. And the total of joint contribution?—£. 4,993,631.

2310. And the total altogether?—£. 9,077,181.

2311. Therefore, according to the Finance Accounts, the way in which it stands is this: putting all the receipts on the one side, and all the payments on the other side, we shall have a payment of £. 9,077,181?—Yes, but a portion of this was debt at the Union; this 1,900,000 *l.* includes the Exchequer bills, which was a debt, not a payment of the year at all.

2312. But deducting 1,697,000 *l.*, it would leave 7,400,000 *l.*, would it not?—Yes; then there is an overcharge of interest in that account; the great question with regard to this is, whether Ireland is to be governed by the Treasury or by the Government. These accounts are merely the Treasury Accounts; I have gone to the Acts of Parliament.

2313. And that is the total receipt, according to the Finance Accounts, made in the same way?—That is simply the statement of the Consolidated Fund, the debit and credit of it.

2314. Does not that statement include all sums that you have stated ought to be put to the credit of Ireland?—No.

2315. Will you tell me which is not included in it; you are looking at the receipts, are you not?—Yes.

2316. Will you tell me what portion, according to the Finance Accounts, is not included; look at page 346?—A sum appears here to the credit of Ireland of 8,348,000 *l.*

2317. Then you believe the Finance Accounts to be wrong, do you?—I did not say that; I said that they contained charges which are not in accordance with the Act of Parliament; I was not stating it as a matter of account.

2318. *Chairman.*] You say they are not in accordance with the Act of Parliament; that is, they are a violation of the Act of Union?—Yes.

2319. Sir *Edward Grogan.*] You were questioned with regard to this account which Mr. Banks Stanhope put into your hands, as to the proportion which the 4,963,628 *l.* of Ireland's contribution bore to 39,246,804 *l.*, the contribution of England; what was it?—About one-eighth.

2320. That is two-sixteenths, I believe?—Yes.

2321. What was the proportion that Ireland ought to have been charged with?—Two-fifteenths of the payment of Great Britain.

2322. You stated on the last day of your examination that no balances were brought into the columns of the paper that was published in 1824?—No.

2323. What is your explanation of that; or do you wish to give any explanation?—The return of 1824 is simply a return of the net revenue in the year available for public purposes, the only balances that are included in this are the difference between the amounts in the collectors' hands in the beginning of the year, and the amount in the collectors' hands at the end of the year.

2324. Have you made any estimate during the period of 1801 to 1816 (inclusive), whether the balances were greater or smaller at the commencement or at the end of that period?—They are larger at the end of the period; there were 656,000 *l.* on the 1st January 1801, and 1,158,000 *l.* on the 1st January 1817.

2325. Practically, therefore, although the balances are included in it, there was no addition from the revenue therefrom?—There is no addition to the Irish revenue from the balances.

2326. You were asked by Sir Stafford Northcote to make a table for the Committee from the Budget speeches, with regard to the charges of Ireland; did you make out that table?—Yes, I did.

2327. Will you hand it in?—Shall I state the total amounts? The sums voted are less than the amounts in the Budget speeches, in the 16 years, by about 40,000,000 *l.*

2328. *Chairman.*] Do you mean the sums voted by Parliament?—Yes.

2329. Sir *Edward Grogan.*] The Budget speech is an estimate, I suppose?—Yes.

2330. And contains certain charges which are supposed to be applicable to be put upon Ireland?—Yes.

2331. And the sums which were voted to meet those charges were 40,000,000 *l.* less in that period than the amounts estimated in the Budget speeches?—Yes; that is, for the United Kingdom. I have given in that table the amount stated by each Chancellor of the Exchequer, both for Great Britain and Ireland, and added them together. I have added to that the sums for management (not voted), but payments on account of the United Kingdom. Then I have taken the supplies issued upon the votes of the House, and given the figures, and that shows that the amount voted was less than the amount of the estimate of the Chancellor of the Exchequer upon the whole period by about 40,000,000 *l.*

2332. Any estimate, therefore, as to the relative expenditure of the two countries, framed upon Budget speeches, must be incorrect?—Yes, it would be so, to that extent.

2333. Would the proper way to estimate the relative expenditure of the countries be to do so after the accounts of the year were brought in and balanced?—Decidedly.

2334. And not upon the Budget speeches?—No.

2335. What is this table about, the "Income and Expenditure of Great Britain and Ireland"?—I was asked about the income of Great Britain, and I prepared this statement of it; it shows the total expenditure of Great Britain, taken from the Finance Accounts of the year.

2336. In each year?—Yes.

2337. From when to when?—From 1801 to 1816, inclusive. The total amount of the expenditure of Great Britain was 1,270,000,000 *l.*

2338. The figures that constitute that large total, you have yourself taken from the Finance Accounts of each year?—I have, and I have deducted from the British Finance Account the amount she paid on account of interest and charges upon Irish loans, so as to get the net amount, which is 1,270,000,000 *l.*; against that, the British revenue, according to the Finance Accounts,

Accounts, and according to this table of 1824, was 901,000,000 *l.*

2339. Do you take those figures, constituting the revenue, in the same manner, from the Finance Accounts of the year?—I did; the net amount of loans paid into the Exchequer on British account was 288,000,000 *l.* The total of revenue and loans paid on account of Great Britain was 1,190,000,000 *l.*, and there was a deficiency between the income and expenditure of nearly 80,000,000 *l.*

2340. That is the British account?—Yes.

2341. Have you made a similar table for Ireland?—No; I think I handed in a table very similar to this on the last occasion, with reference to Ireland.

2342. You made a statement on the last occasion relative to the debt contracted in 1804, I believe?—Yes.

2343. You told the Committee that the amount authorised to be raised for Great Britain in that year was 10,000,000 *l.*, I think?—Yes.

2344. And for Ireland 5,560,000 *l.*?—Yes.

2345. But that out of the British 10,000,000 *l.*, 6,000,000 *l.* went to the Sinking Fund; how did it happen that only 4,000,000 *l.* was raised for Great Britain, while 5,000,000 *l.* was raised for the use of Ireland?—I cannot make out why that happened from the Finance Accounts, because the entire sum voted for that year was 3,671,000 *l.*, and the revenue she had available was 3,717,000 *l.* So that Ireland in 1804 had a balance to her favour of 40,000 *l.*, the difference between the net revenue and the supplies voted.

2346. Sir *Stafford Northcote.*] You mean that she had that balance exclusive of any money that was borrowed?—Yes. I am asked to account for why there was such an enormous loan for Ireland that year, and such a small loan for Great Britain.

2347. You mean that the revenue of Ireland exceeded her expenditure without the loan?—It exceeded the sum voted. She would also be chargeable with the interest of her separate debt, about 1,000,000 *l.*; so that 1,000,000 *l.* of money would have met the necessities that year; and I cannot account for reason why so much was raised that year. On the other hand, as to the British revenue that year, there was a balance to the credit of Great Britain that year; but it would appear that 6,000,000 *l.* was applied to the reduction of the Sinking Fund.

2348. Sir *Edward Grogan.*] Will you look at this account of 1816. Is not the Sinking Fund of Ireland stated there at 2,944,000 *l.*?—Yes.

2349. How much capital would that represent?—The Sinking Fund of Ireland, according to the Act of the Irish Parliament, was 67,000 *l.*, and then there was an additional Act giving 1 *l.* per cent. upon the capital. The debt of Ireland, according to the account of 1816, was 130,000,000 *l.*, so that the Sinking Fund should have been 1 *l.* per cent. upon 130,000,000 *l.*, and there would be, in addition, 67,000 *l.*, which would make about 1,400,000 *l.* Sinking Fund. But this is swelled by the interest which the Commissioners for the Reduction of the National Debt received, upon the funds that were in their hands. Between 1812 and 1815, Mr. Vansittart raised the loans for Great Britain out of the Sinking Fund, and he did not do so with regard to Ireland. If you take the Irish side of the account, and calculate the interest on the unredeemed debt, it comes to 2 *l.* 2 *s.* 6 *d.* per cent., while the Sinking Fund of Great Britain only comes to 1 *l.* 12 *s.*

2350. *Chairman.*] With reference to what period is it that you are making this calculation?—The return put into my hand is the return of 1816.

2351. That is the 1st February 1817, is it not?—No, 1st February 1816.

2352. Sir *Edward Grogan.*] If the amount of 2,294,000 *l.*, which is there stated as the amount of the Sinking Fund of Ireland, was capitalized, what would it amount to?—If it was capitalized at 1 *l.* per cent. it would come to 229,000,000 *l.*

2353. Was the Irish debt ever stated at that amount?—No; it is never stated at more than 130,000,000 *l.*

2354. Can you explain the apparent discrepancy between the natural result of that account and the fact?—It arises, as I have mentioned, from the debt of Ireland being greatly increased instead of being taken out of the Sinking Fund, as was done with respect to Great Britain. I can give you the figures with regard to that portion of the case. In 1813, by the 53 George III., 94,000,000 *l.* of capital was cancelled of the British Redeemed Debt.

2355. *Chairman.*] For what purpose?—To meet the debt of that year, it was cancelled; the charge on it in that year was 3,892,000 *l.* In 1814 there were two sums, one of 58,000,000 *l.*, and the other of 39,000,000 *l.* taken out of the same; the interest on those would be 4,000,000 *l.*; and in 1815, 59,000,000 *l.* were taken out of it, so that the entire reduction of the Redeemed Debt of Great Britain was 251,000,000 *l.*; the consequence of that was, that the payments to the Commissioners of the National Debt for interest on the capital of the Redeemed Debt was reduced from 6,453,000 *l.* to 743,000 *l.*, and the taxes of Great Britain were diminished in the same proportion; if it had not been for those reductions, the 11,000,000 *l.* charge for the Sinking Fund of the British debt would have been stated at 18,000,000 *l.*

2356. Sir *Edward Grogan.*] Why do you refer to that deduction; where do you take these figures from?—From the Finance Account of each year.

2357. You have taken them out yourself, have you?—Yes.

2358. Well, the result of that operation was the reduction of what?—The reduction of the charges and Sinking Fund on the British side of the account.

2359. Reduction from what?—From the amount it would have stood at.

2360. What was the amount?—It would have been 18,000,000 *l.*

2361. And it is what?—It is 11,000,000 *l.*

2362. No analagous change was performed with regard to the Sinking Fund for Ireland?—No.

2363. And the Irish debt did not get the benefit of that reduction?—The British charge was 12,000,000 *l.* in 1813, which was reduced in 1816 to 11,000,000 *l.*, although there was about 170,000,000 *l.* raised in the interim, the charge for the Sinking Fund was reduced by 4,827,000 *l.* In Ireland, although only 48,000,000 *l.* was raised, the charge for Sinking Fund was increased from 1,440,000 *l.* in 1813, to 2,058,000 *l.* in 1816, making an increased charge of 618,000 *l.* a year on the poorer country, and then that was used for the purpose of depriving Ireland of the advantage she would have had under the Act of Union,

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Union, of an adjustment of the proportion that she should have paid.

2364. Did the alteration you describe substantially affect the way in which the accounts were taken between the two countries afterwards?—I consider it did, most substantially; it kept the taxation of Ireland at a much higher figure than it ought to have been. It increased the debt of Ireland most disproportionably, and the debt of England was diminished. In fact, at the time of the Union, the Redeemed Debt of Great Britain was 52 millions, and at the end of these operations, with regard to Sinking Fund in 1816, it was only 24 millions, so that she took nearly 30 millions out of the Redeemed Debt that was in existence before the Union, and the whole of the Redeemed Debt that had accumulated in the interval; on the other hand, the Redeemed Debt of Ireland, which was not one million at the time of the Union, was increased in 1816 to 24 millions, and the charge upon Ireland for the Redeemed Debt amounted to the enormous sum of 2,058,000 *l.* That is the way in which the account is stated.

2365. The practical result, however, was that by the operation you have described, the relative proportions of the debts of the two countries, taken according to the paper which you have in your hand in 1816, cannot really be shown in their real proportion?—No, I think not. I think the effect of this operation was this; Mr. Vansittart took the Irish Redeemed Debt, and applied it to relieve the British revenue, and Ireland did not participate in the advantage at all. It is very curious with regard to this, that in 1813, a General Act was passed at the beginning of the Session, decreeing that all future loans were to be met out of the Sinking Fund; there was a loan that year of 27 millions, of which six millions was for Ireland; there was no provision in the Act for raising that loan, charging the Irish Exchequer with any portion of the interest on this money, but a subsequent Act was brought in, in the same Session, charging Ireland with six millions, but providing for 21 millions for Great Britain, out of the Sinking Fund; next year, in 1814, there was a loan of 22 millions, of which five millions and a half was to go to Ireland; and Mr. Anderson, in the return that he has prepared for the Committee, states expressly that there is no provision in the Act of 1814, charging Ireland with that five millions and a half; but the amount was not deducted out of the Irish Redeemed Debt, and the Irish Redeemed Debt lessened in consequence of that, so that that sum of five millions and a half was never charged to Ireland by Act of Parliament. Now, if it had been "like case, like rule," and that the Redeemed Debt of Ireland was to be applied in the same way as that of Great Britain, it would have made a saving in her charge for that Redeemed Debt alone, in 1816, of 2,058,000 *l.*, and then it would not have appeared to the Committee of that year that the circumstances of Ireland were such as to require that extreme measure; she was charged with the enormous sum of two millions a year merely for the Sinking Fund.

2366. Mr. *Howes.*] You mean that the proportion of the debts would not have existed in the proportion of 2 to 15?—I think not.

2367. *Chairman.*] And, therefore, that condition of the Act of Union was not fulfilled in the consolidation of the Exchequers?—I have a very strong opinion that there was no separate debt contracted for Ireland; but, even taking the accounts as they appear on the face of them, I do not think they justify the step that was taken.

2368. Sir *Edward Grogan.*] And that irrespective of the question whether any separate debt or not could be raised on Ireland, do you mean that?—Yes.

2369. Is this the account you have just been reading to us?—Yes.

2370. Have you the return of 1824 in your hand?—Yes.

2371. Read the heading of the last column?—"Debt due from Ireland to England."

2372. Mr. *Longfield.*] What date?—It takes in the whole period from 1801 to 1817.

2373. Sir *Edward Grogan.*] In the years 1801, 1802, 1803, 1804, 1805, or 1806, was there any debt due from Ireland to England?—This return alleges there was not.

2374. Have you checked those figures in that account yourself, with the Financial Accounts, in any manner?—I have.

2375. Have you found whence the figures in that column were taken?—The net revenue and management are taken from the Finance Accounts of the year, so is the Funded Debt; the charge for the Unredeemed Debt is also taken from the same. I do not know where the next two columns are taken from, nor the following one, "Supplies voted, excluding the sums for interest." I have not found where that is taken from.

2376. But the finance columns you have compared, and found to be strictly correct?—Yes; this corresponds, both for England and Ireland, with the Finance Accounts; there is no discrepancy in it It is a very correct compilation.

2377. Although you have not been able to ascertain the exact page in the Finance Account whence these latter columns are taken, have you any reason whatever to doubt their correctness?—They correspond nearly with the calculations I have submitted to the Committee, and show there was no balance due from Ireland to England in the first few years.

2378. What is the first year in which the balance appears due?—In the year 1809.

2379. What is the balance then stated to be due?—It is stated at 449,000 *l.*

2380. Do the balances that are there charged against Ireland correspond with the statement you have yourself made out, and handed in to the Committee?—On 1st January 1817 this makes the balance due by Ireland, 2,012,936 *l.*; and in the statement I handed in on the last day of the meeting of the Committee, I made the balance due by Ireland, 2,560,744 *l.*

2381. Then it is substantially the same?—It is substantially the same; there is only the difference of half a million.

2382. What is the heading of the column immediately previous to the one you have been just quoting from?—"Amount of supplies voted, excluding sums voted for interest, and paying of Treasury Bills."

2383. Have you ascertained the total of the moneys so voted for 14 years?—Yes; I have a statement of it here before me.

2384. Will you give it to the Committee in the total?—The total for Ireland is 62,711,346 *l.*; that does not include the interest of her debt.

2385. Was there any balance to the credit of Ireland, after the payment of her contribution?—In the Finance Report of 1815 there is a statement of the amount that was paid by Ireland on account of the joint charge of the United Kingdom;

dom; and that makes the payment by Ireland, on account of the joint charges in the 14 years, 62,225.346 *l.*; the sum voted in those years was 62,711,346 *l.*, and the difference between the sums voted and the payments was only 458,000 *l.* The amount voted, according to the Return of 1824, and the payments in British currency, by Ireland, on account of the United Kingdom, was 62,225,000 *l.*, nearly balancing this account. Then comes in a sum of 8,383,000 *l.*, being the payments by Ireland for collecting the revenue; that brings out a total, to the credit of Ireland, of 70,609,000 *l.* On taking up this Return of 1824, and referring to the net revenue given in Column 2, the total amount of the revenue receipts in the period from 1801 to 1815 was 71,346,000 *l.*

2386. Not in that year?—In the 14 years; and the cost of management, put on the opposite side of the account 8,000,000 *l.*, makes out that Ireland paid 79,735,000 *l.*; that her receipts were that much, and that her payments were only 70,000,000 *l.*; leaving a balance of 9,126,000 *l.* excess. I have shown the Committee that the payments of Ireland, in this account, correspond, within half a million with the sums voted by Parliament on Irish account.

2387. Is the interest of the post-union debt included in that sum?—There is no interest in this at all.

2388. Will you look at the statement of expenditure for the year 1815, in the accounts of that year, and say what was the interest of the debt on the 1st of January 1815?—The payment in that year, in the account before me for the interest of the debt of Great Britain, is stated at 26,292,406 *l.*

2389. Is any part of that sum an Irish debt?—There is a sum of 2,288,000 *l.* which is stated to be on Irish account.

2390. Leaving a balance of how much?—£. 24,004,406.

2391. I think you have the report of 1815 in your hand?—Yes, I have.

2392. How much does it state the interest on the debt at that date to be?—It puts down the interest on the permanent debt 22 millions, and annuities amounting to 1,435,000 *l.*, making the total charge, according to this account for Great Britain, 23,600,000 *l.*, which is half a million a year less than is stated in the finance account of the year.

2393. You think it is understated to that extent, do you?—There is that difference between them. I have added in the annuities in this account to the charge of the permanent debt, and that only brings out 23,639,000 *l.*, and in the other account, after deducting Irish payments, it is over 24 millions, so there is a difference of about 500,000 *l.* of interest between the two accounts.

2394. Which of course would make a very serious difference in the calculation of the ratio of the two debts, would it not?—Decidedly, it would.

2395. With reference to the sinking fund, what have you there?—The amount for reduction of sinking fund is stated in this account at 14,240,000 *l.*, and there is included in that on Irish account, a sum of 386,000 *l.*, leaving the sinking fund of Great Britain 13,859,000 *l.*; it is only stated in the other account at 11,250,000 *l.*

2396. That is a difference of how much?—Two millions.

2397. Mr. *Howes.*] Are those the accounts for the same years?—Yes, and for the same periods; they ought to correspond with the finance accounts of the year.

2398. Sir *Edward Grogan.*] Now, just look at the Irish side of the account, and tell me how much stands there?—The Irish side of the account is correct, except that they have brought into it a sum of four millions and a half, which was originally given by Parliament as a grant. Mr. Percival, in introducing the Budget of that year, said that it was not to be charged to Ireland; and in the finance accounts of the year, both of England and of Ireland, it is not charged; but when they come to make out the value of these debts, they brought it in.

2399. Did Mr. Percival state, in introducing his Budget, that the capital of the account, the money itself, or the interest, was not to be charged to Ireland?—The capital was not to be charged, and there is no provision in that Act of Parliament, that is usually found in the others, requiring the Irish Treasury to pay the interest upon that debt. In the British finance accounts of the year that four millions and a half is put down as remitted to Ireland, and it does not state, as it does with regard to others, that it is a loan for Ireland; and in the Irish accounts for 1811 and 1812, that sum, instead of being brought in at the foot of the finance accounts as a loan, is brought in amongst the extraordinary income of the country for that year, stating that it was a portion of this four millions a half, 2,700,000 *l.* was received in one year, and 1,800,000 *l.* in the next, making up the amount; and that is the way it is stated, in the finance account of the year. The total of the amount of extraordinary and ordinary resources in the Irish finance account of 1812, is 8,505,000 *l.*, and in 1813, 8,564,000 *l.* The former includes 2,780,000 *l.* as a portion of the four millions and a half, and the latter 2,094,000 *l.*, being the remainder of it; and it is put down as being granted to Ireland by the Parliament of 1811.

2400. Have you examined the funded debt account of each of those years?—I have.

2401. Is there any item entered there of loans raised on account in each year?—There is a statement of the amount of loans.

2402. Which comes into the extraordinary resources of the year?—Yes.

2403. The sum of 2,700,000 *l.* which you have just alluded to, as having been brought into the accounts of one year, is that under the head of loans or extraordinary resources?—Under the head of "extraordinary resources".

2404. Is that entered in the same manner with the finance accounts of the subsequent year?—It is.

2405. Are you quite clear upon that?—Yes; I am quite clear upon that. The Irish accounts are added up independent of loans, in one column, and the 2,800,000 *l.* is added up, and the account of 1812 is brought in, as being the total independent of loans. The 2,800,000 *l.* is put into the extraordinary resources, and added up, by which means it makes a sum of 8,500,000 *l.*, as the ordinary and extraordinary resources of Ireland that year; that contains a sum of 2,780,000 *l.*, a portion of the four millions and a-half; then there is another line, "Loans paid into the Exchequer," and it is excluded from that line.

2406. Mr. *Howes.*] You mean that those four millions and a half was a present to Ireland, that it was so intended?—Yes, it was so, at the time it

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it was given; but when the debts of Ireland and Great Britain, were brought into comparison in 1815, then that money (which was originally intended as a grant) was deducted from the British side of the account, and added to that of Ireland.

2407. Sir *Edward Grogan.*] And charged as a debt against Ireland?—Yes, in order to bring it into the proportion of 2-15ths.

2408. Was it upon the statement of the Chancellor of the Exchequer in the House of Commons that you say that Ireland was not to be charged interest on that money, and also on the finance accounts: is it upon that that you base your argument that it was a grant to Ireland, and ought not to have been brought in as a debt against her?—Yes; it is also so stated in Mr. McGregor's return; this sum of four millions and a half is not put in, as a portion of the Irish loan in Mr. McGregor's account. In his account for 1811, Ireland's debt created in England, there is an asterisk without any figures, and upon referring to that asterisk, he says, "This four millions and a half was part of a loan of 12 millions, by 51 George III., ordered to be applied to the service of Ireland."

2409. Here is a Parliamentary return that has been recently made; is that four millions and a half included there in the debt of Ireland?—It is.

2410. What is the date of that return?—12th May 1864.

2411. Consequently, in a return furnished by the finance officers this year, that sum of four millions and a half is introduced as part of the debt of Ireland, which in Mr. McGregor's return, many years previously, was omitted?—Yes; this return is incorrect in that respect, as to the authority by which that four millions and a half was charged to Ireland.

2412. Is that four millions and a-half there added up in the column of debt?—Yes, and the stock represented by it; and neither are included in Mr. M'Gregor's return.

2413. You mentioned, in your previous evidence, that the sinking fund charged to Great Britain in 1812 was greater than it was in 1815?—Yes, I have given you the account of that.

2414. While the reverse took place with regard to Ireland?—Yes.

2415. Have you since examined into these accounts very carefully?—Yes, in the return of 1812, the amount of the sinking fund of Great Britain is nearly twelve millions, and in this account of 1815 it is only eleven millions. At the Irish side of the account, the sinking fund has largely increased; that arises from the capitalizing of the debt, by which I consider great injustice was done to Ireland.

2416. While in that same time, between 1801 and 1816, the funded debt of Great Britain has very materially increased?—Yes.

2417. Have you stated the amount of that increase?—The funded debt of Great Britain was increased by 262 millions.

2418. Mr. *Howes.*] Where do you get that from?—I have taken that myself from the Finance Accounts of each year, and I have given the amounts from the Finance Accounts of the funded debts of Great Britain, of Ireland, of Germany, and Portugal.

2419. It is of great importance to know whether the debt which is in your paper, called the debt of Great Britain, included the debt of Great Britain proper, and also the debt of Ireland, funded in Great Britain or not?—The funded debt of Ireland, funded in Great Britain, is separated in this at the time of the Union; the funded debt of Great Britain is 464,619,000*l.*; I have given them separately, from the Finance Returns of the year.

2420. Does your first column, which, as I understand you, is the debt of Great Britain, include the debt of Ireland funded in Great Britain?—No, it does not.

2421. Therefore, the second column is the debt of Ireland funded in Great Britain, and also funded in Ireland?—The second column is the debt of Ireland funded in Great Britain, but I have added at the head and foot, the amount for the first year and the last year.

2422. Also funded in Ireland?—Yes.

2423. Sir *Edward Grogan.*] But it does not add to the first column of the debt of Great Britain, does it?—No, not at all.

2424. What was the increase of the debt of Great Britain from the years 1801 to 1816?—The funded debt of Great Britain in 1801 was 464 millions; in 1812 it was 787 millions; and in 1817 it was reduced to 726 millions, although there was 170 millions borrowed in the interim.

2425. What had the increase of the debt of Ireland been in those periods?—The debt of Ireland funded in Great Britain was 15 millions in 1801, and it steadily rose to 103 millions in 1817; the debt of Ireland funded in Ireland was 12,447,000 in 1801, and it had increased to 31,570,000*l.* in 1817; the total addition to the Irish debt being 89 millions in Great Britain, and 19 millions in Ireland, making the entire addition to the debt due at the Union 106 millions.

2426. Then, the Irish debt increased very much more rapidly than the English debt, according to that statement?—In the sixteen years the addition to the Irish debt was 106 millions, and the addition to the English debt was 262 millions; but that arose from taking, as I have mentioned, 170 millions out of the sinking fund, or rather from cancelling that much debt, that stood in the sinking fund, in order to provide for the debt of Great Britain.

2427. Of course, that cancelling of the debt of Great Britain took place under Act of Parliament?—Yes, it did.

2428. Have you the heading of the Act?—I have given that in to the Committee; it took place under 53 George III., in 1813, and 54 George III., c. 8 and 29, in 1814, and 55 George III., c. 109, in 1815; the total amount of capital that was cancelled was 251,730,000*l.*, and the interest upon it was 9,477,000*l.*

2429. That was saved?—Saved; and the sinking fund saved in Great Britain was 2,517,000*l.*; that was the amount which the overcharge on the 251,000,000*l.* would have been in 1816, but the saving of taxation, in the three years, by Great Britain, was 23,795,000*l.* Now, Ireland derived no advantage from that change, because, according to my view of the case, the Irish capital invested in the redeemed fund was applied to the reduction of the English debt, and the diminution of the taxes on England. The view I take is, that England should not have reduced her Sinking Fund below what it stood at in 1801, but it went down from 52,000,000*l.* in that year, to 24,000,000*l.* in 1816, so that in doing so she absorbed the 24,000,000*l.* of the Irish Sinking Fund, and applied that money to relieve her own taxation, leaving the burden for Ireland. I may be incorrect

rect in that view, but that is the view that occurred to me in looking into the matter.

2430. Have you stated what was the capital of the Redeemed Debt of Great Britain in 1813 and 1814?—No.

2431. What was the amount in each of the years 1812, 1813, 1814, 1815, and 1816?—In 1812, the capital of the redeemed debt was 191 millions; in 1813, it was 212 millions; in 1814, it was reduced to 83 millions; in 1815, it was further reduced to 63 millions; and in 1816, it was further reduced to 24 millions.

2432. Where have you taken those figures from?—From the Finance Accounts of the year. The statement of the public debt, which occurs in the public volume of each year. I have extracted them myself.

2433. Mr. *Howes.*] Do you not find them more conveniently in the Return of 1822, where they are all put together?—There are so many mistakes in the accounts which have been compiled from that Return, that I have preferred to go to the original documents. I made the extracts myself, year after year.

2434. *Chairman.*] Have you compared them with the Return of 1822?—No; I have not taken up that Return at all. I have taken these sums from the figures given in the finance accounts, each year.

2435. Sir *Edward Grogan.*] Does the very large reduction in the amount of the funded debt arise in the manner you describe?—Yes.

2436. I think you state that no such operation took place, with regard to the debt of Ireland?—No; the debt of Ireland, in 1812, was 13 millions; in 1814, it was 16 millions; in 1815, it was 21 millions; and in 1816, it was 24 millions and a half.

2437. So that there was a great reduction on the one account, and an increase on the other?—Yes; the account showing the amount of interest which the Commissioners of the Sinking Fund received on the public revenue in 1812 was 5,800,000 *l.*; in 1813, it was 6,400,000 *l.*; in consequence of the cancelling of the debt in 1814, it was reduced to two millions and a half; in 1815, it was further reduced to 1,900,000 *l.*; and in 1816, it was only 743,000 *l.* If you look at the Irish side of the account, it had increased from 461,000 *l.* in 1812, to 803,000 *l.* in 1816, so that you find that the Legislation for the two countries was not equal, for Great Britain was relieved of taxes in this period from the amount of 6,400,000 *l.* to 743,000 *l.*, while in Ireland it was increased from 461,000 *l.* to 803,000 *l.* for the redeemed debt.

2438. During these periods was any addition made to the debt of either country?—There was an addition to the debt of Great Britain of 171,000,000 *l.*

2439. Notwithstanding that, this enormous reduction of interest that you state took place?—Yes, in the interest receivable by the Commissioners of the National Debt, and applicable to the payment of the interest of the loans of Ireland; there was a great increase when you take the total charge on Great Britain for the loan in 1813, it was 13,000,000 *l.*; that was reduced, in 1816, to 11,300,000 *l.*, so that she saved 1,800,000 *l.* on that point; while in Ireland it was increased from 1,440,000 *l.* to 2,058,000 *l.*, being an additional charge upon Ireland of 618,000 *l.*; the effect of that was, to disarrange the condition of the debt between the two countries, so much so, that, when you come to 1814, you can hardly form an opinion whether they were brought within the limits required by the Act of Union.

2440. What was the total charge of the debt of Great Britain in 1813 and 1816?—The total charge in 1813 was 35,000,000 *l.*, and although there was 171,000,000 *l.* borrowed in 1816, the total charge was only 37,200,000 *l.*; the increase was only 1,914,000 *l.* In Ireland, only 48,000,000 *l.* was borrowed; the total charge in 1813 was 4,454,000 *l.*, and in 1816 it was 6,153,000 *l.*; the addition to Ireland, therefore, was 1,698,000 *l.*; so that Great Britain borrowed 170,000,000 *l.*, increasing her charge only by 1,914,000 *l.*, and the Irish debt was increased by 48,000,000 *l.*, and the charge was 1,698,000 *l.*; but in this increase of Ireland of 48 millions, is included the sum of five millions and a half, which Parliament never made it obligatory upon Ireland to pay, although in the Finance Accounts it is capitalised and charged to her, and she was made to pay both interest and sinking fund upon it. In the return of Mr. Anderson's, which has just been issued, he states with regard to that particular debt, that there is no clause making the payment of the interest of that debt compulsory on Ireland; but with regard to the whole sinking fund it is a very curious thing, that as to all the money that was to be remitted to Ireland, after the Union, there is provision made in only one year, that she should pay any sinking fund upon it; that was made in 1801, and it was not made with regard to any loan contracted subsequently, although in the Finance Account it is charged to her.

2441. *Chairman.*] Would not the original Act of Parliament apply for that purpose, until it was repealed?—I think it would only apply to loans raised directly for the service of Ireland; the loans I spoke of, were joint loans raised in Great Britain, and charged in one lump sum on the revenues of Great Britain.

2442. Sir *Edward Grogan.*] I have been asking you hitherto, with regard to the redeemed debt of Great Britain and Ireland, will you tell me what was the increase in the unredeemed debt?—In the unredeemed debt, there was an increase on the part of Great Britain of 268 millions, and on the part of Ireland of 80 millions.

2443. Was that increase greater in the unredeemed debt than in the redeemed debt?—The increase in the unredeemed debt of Great Britain was 268 millions, but the increase in the total debt was only 262 millions.

2444. Can you explain how that difference has arisen?—I think it was from the operation of the cancelling of the debt; in applying such a large proportion of the funded debt, the increase in the redeemed and unredeemed debt, the total funded debt was 262 millions, while the increase of the unredeemed debt was 268 millions.

2445. *Chairman.*] You are not able to account for it, are you?—I think it was from the cancelling of so much of the redeemed debt of Great Britain.

2446. Sir *Edward Grogan.*] I think you stated the amount of the sinking fund of Great Britain, in 1816?—Yes.

2447. What per cent. was that?—Taking it from this Return it was 1 *l.* 12 *s.* per cent. on the unredeemed debt, and in Ireland it was 2 *l.* 2 *s.* 6 *d.* per cent. on the unredeemed debt.

2448. Mr. *Longfield.*] Would that be a fiftieth?—A fiftieth

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—A fiftieth would be 2*l.*; it was rather more than that; it was 2*l.* 2*s.* 6*d.*

2449. Sir *Edward Grogan.*] Have you got the Return of 1824 there?—I have.

2450. Just look at the second column, what is the heading of it?—"Supplies voted, excluding sums for interest."

2451. What is the total charge on the revenue of Great Britain?—I have them down in each year, but I have not got them added up.

2452. The total will do?—I have added the interest of the sinking fund to it, and brought out the total of the two (*the Witness handed the Paper in*).

2453. Have you the total charge of Great Britain?—The total charge against Great Britain, including the supplies voted, is in this column, and the interest on the debt, after the Union, as taken from the Finance Account, is 879,301,000*l.* for the 16 years; and at the other side the discharges, taking in her contribution out of revenue and loans, give a total of 841,000,000*l.*; there is a deficiency upon the 16 years of 37,000,000*l.*

2454. That is the British account of income and expenditure?—Yes.

2455. Now give the Irish?—The total amount is 95,986,000*l.*, and the total discharge is 145,586,000*l.*; so that Ireland was overcharged 49,000,000*l.*

2456. Have you made both these accounts on the same principle?—Yes. There is, first, the sum voted by Parliament; then, the interest and sinking fund for the debt contracted after the Union, which makes the total charge on the other side; there is the contribution out of revenue, being the balance after providing for the ante-Union debt, and the balance paid into the Exchequer.

2457. These two accounts are framed exactly on the same principle, are they?—Yes.

2458. Do they bring a balance in favour of Ireland?—Yes, they do.

2459. Will you state the amount of it?—The account for Ireland shows that she was overcharged by 49,519,000*l.*; and the English account shows a deficiency of 37,000,000*l.*, they are arrived at precisely in the same way.

2460. Mr. *Longfield.*] Ought not those two sums to balance each other; if there was an overcharge in one, ought there not to be a corresponding deficit in the other?—I believe that the accounts would balance, if that sum of 4,500,000*l.* which is brought into the English account was transferred to the Irish account, because the difference between the two sums is about 9,000,000*l.* That 4,500,000*l.* I have put it into the English account as a loan, otherwise her deficiency would have been 4,500,000*l.* more; if it came into the Irish account as a debt, it would reduce her debt by so much, so that the accounts in that case would come very close to a balance.

2461. If there is an overplus in one, and a deficit in the other, the two ought to balance exactly, ought they not?—Yes, they ought.

2462. Sir *Edward Grogan.*] What was the actual net revenue of Ireland, according to the Finance Accounts of 1811?—It is stated in the report of 1815, at 58,145,000*l.* for the 14 years from 1801.

2463. *Chairman.*] From 1802 to what date?—To 1815; it does not come down further than that.

2464. Is that for the year ending January 1814 or 1815?—For the 14 years to 1815. The Finance Accounts make the receipts for the same period, 82,000,000*l.*, but that includes the 4,500,000*l.* which we have been speaking about, which is 4,875,000*l.* Irish money; deducting that, it leaves the amount of revenue that Ireland actually contributed, 77,000,000*l.*, instead of 58,000,000*l.* There is a difference of 19,000,000*l.* in the accounts; I have given the figures for each year, side by side, and quoted the volume of the Finance Accounts from which they are taken.

2465. Sir *Edward Grogan.*] Are you able to explain from whence that difference arises?—Whoever compiled the Report of 1815, greatly understated the Irish revenue.

2466. You put in a paper, the last day you were examined, showing the amount of contribution of Great Britain and Ireland, and the amount to which each country was liable, and what each paid, I believe?—Yes.

2467. Have you not given Great Britain credit for larger payments in your account than she is entitled to?—Upon further examination with regard to the debt of Great Britain, I think I have understated the annual charge; the charge upon the debt of Great Britain, if it was fairly stated, was, at the time of the Union, very close upon 25,000,000*l.* Mr. Pitt, in his speech in 1800, said she was liable in that year to 20,000,000*l.*, and he did not bring into the account the unfunded debt at all, nor the charge for the sinking fund of the non-permanent debt. I have made a correct statement of the interest, both of England and Ireland, which, if the Committee will allow me, I will put in as a supplement to the one which I handed in on the former occasion—(*the Witness handed in the Paper*).

2468. Do you consider that there was any joint debt on Great Britain and Ireland?—I consider that all the debts that were contracted after the Union were joint debts; they were mostly raised in one lump sum for Great Britain and Ireland; they were contracted for as one loan; the provision for the payment of the interest was made at the Bank of England, and there was no division whatever of the capital between Great Britain and Ireland, at the time the loan was made, so that, as I read the Acts of Parliament, I think they were all joint loans.

2469. You consider that, under the Act of Union, there could be no loans but joint loans?—It is expressly stated in the Act of Union that all loans made in peace or war shall be joint loans.

2470. Mr. *Longfield.*] Assuming, now, that your construction of the Act of Union is wrong, have you looked at the accounts in the Commons' Journals of 1816, showing what, up to 5th January 1816, was the result of the accounts taken on what you call the erroneous construction of that Act of Union between Great Britain and Ireland?—I have looked at that account.

2471. Just take it now, the Commons' Journal of 1816; will you assume now, in all the questions I am asking you, that you are wrong; that account assumes, does it not, that Ireland was to contribute 2-17ths of the joint expenditure of the nation from 1801?—It does.

2472. And that the contribution of 2-17ths might be by the resources of Ireland from annual income, or by loans; it assumes that?—Yes.

2473. You state to the Committee, from that account, what it appears were the payments by Great

Great Britain on the joint account up to 1816?—This states the payments of Great Britain, on the joint accounts, at 725,520,000 *l.*; it deducts a small sum from that, which leaves 724,000,000 *l.*

2474. And that account says that that is the maximum paid by Great Britain out of loans and revenue joint account?—Yes.

2475. What was the sum paid, up to that date, by Ireland, on joint account also?—There was 75,000,000 *l.*, and 15,000,000 *l.*

2476. Up to a certain date?—Yes, up to 5th January 1816.

2477. Does that account show also what Ireland's proportion of 2-17ths would be?—Yes, it does.

2478. Now, look at the bottom figures, does not that account show also that, taking it on the basis which I have supposed, and which you say is erroneous, all the deficiency of Ireland, on joint account, up to 5th January 1816, was 2,000,000 *l.*?—£. 2,900,000; and that is the same figure which is reported in the return of 1824.

2479. Assuming, then, this construction of the Act of Union to be the true one, still, Ireland has, in truth, contributed out of revenues and loans for full proportion of 2-17ths up to 1816, save the sum of 2,000,000 *l.*?—Yes.

2480. There was a balance of 16,000,000 *l.*; will you explain how that was reduced to 2,000,000 *l.*?—Ireland's proportion of contribution was brought out at 94,000,000 *l.*, and the money Ireland paid on joint account, was 75,500,000 *l.*, leaving a balance of 18,556,000 *l.* Then comes in, also, a number of payments made, showing that the balance due by Ireland on the 5th January 1816, was only 2,943,000 *l.*; that balance corresponds, exactly, with the sum stated in the Return of 1824.

2481. Therefore, in truth, Ireland, during those 16 years, performed her part of the contract, with whatever difficulty it might have been?—She did; and as to this amount of 75,000,000 *l.* that is brought in for Ireland, as having been paid by her, is solely from revenue; she paid that sum according to the Invoice Returns, that was not a loan, but actual revenue that Ireland raised.

2482. But the 725,000,000 *l.* during the 16 years includes loans and management, does it not?—I do not know with regard to Great Britain; but I know, with regard to Ireland, that the 75,000,000 *l.* is revenue alone.

2483. Therefore, you think that, in that account, Ireland should have got credit for loans which were raised on her credit, and applied to Great Britain?—The whole of my examination of the accounts shows that the amount of loans charged to Ireland were charged in excess of her contribution, and the result of 1815 was brought out by charging Ireland, year after year, on an estimate, with an amount of loans, and no account of actual expenditure was taken except this one, and this shows that she paid everything she was liable to, except the 2,900,000 *l.*

2484. Sir *Stafford Northcote.*] What do you say was the amount of her revenue?—£. 75,000,000 is the payment in this account.

2485. Mr. *Longfield.*] Then, taking your construction to be wrong, Ireland has fulfilled all her obligations; and if it be right, she has a million to spare?—Decidedly.

Martis, 7° die Junii, 1864.

MEMBERS PRESENT:

Lord John Browne.
Sir George Colthurst.
The O'Conor Don.
Colonel Dunne.
Mr. Finlay.
Sir Edward Grogan.
Mr. Hankey
Sir Frederick Heygate.
Mr. Howes.
Mr. Longfield.
Mr. Lowe.
Sir Stafford Northcote.

COLONEL DUNNE, IN THE CHAIR.

JOSEPH FISHER, Esq., recalled; and further Examined.

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2486. Sir *Stafford Northcote.*] I OBSERVE that in your evidence, on Friday the 13th, in answer to the Question No. 1959, you remark that Mr. Corry, in his statement of the Budget of 1801, took the interest on the National Debt of Ireland at 1,696,000*l.*; but you say that was evidently wrong. Do you adhere to that statement?—I think so. I have not the copy of the evidence before me. (*It was handed to the Witness.*)* Yes.

2487. You adhere to that?—I think so.

2488. You stated that you considered it wrong because it did not correspond with any single account in existence, as you believed; will you be kind enough to look at this volume (56 of the Journals of the House of Commons), and tell the Committee what that account is?—I view it that this includes the Sinking Fund and interest upon Treasury Bills, the evidence which I gave solely related to the interest upon the National Debt of Ireland; that is, the Funded Debt.

2489. Will you read what the heading of that account is?—It is an account of the permanent charge on the Consolidated Fund in Ireland to the 1st of January 1801, as far as the same can be ascertained; and the item you have marked is "Interest, Annuities, and Sinking Fund." This includes 313,000*l.* for the Sinking Fund, and it includes the interest on the unfunded debt of Ireland also; whereas my previous evidence solely related to the interest upon the National Debt; that is, the Funded Debt of Ireland.

2490. Then what is the sum at which the whole stands?—The interest on the National Debt, the interest on Treasury Bills, and the Sinking Fund, is 1,696,437 *l.*

2491. That is the same sum that is mentioned by Mr. Corry in his Budget speech, is it not?—Yes, I think so, as far as my memory serves me.

2492. What is the date of the presentation of that account?—This is an account to the 1st of January 1801.

2493. I do not think that that is the date of the account being presented to the House, is it?—The account is not dated, I think, unless the date is at the foot of some other account.

2494. Sir *Edward Grogan.*] It professes to be the account of 1801, does it not?—Yes.

2495. Sir *Stafford Northcote.*] That is the account which was in the hands of the House of Commons at the time Mr. Corry made his statement?—I am not aware of that.

2496. What is that book that you have in your hand?—This is a volume of the Journals of the House of Commons. I suppose this could not have been published until the end of the Session; I mean that that identical account could not have been published until after the Session was over.

2497. You said that you could not find the date; will you look at the margin and tell me the date that is there?—There is the date there of the 10th of March.

2498. Then that was the account which was presented on the 10th of March, and was, therefore, in the hands of the House of Commons at the time Mr. Corry made his statement on the 1st of April?—It may have been presented on that day, but I cannot tell when it was in the hands of the members.

2499. Will you be good enough to look at this Account, which is the Finance Account of the year 1801, and tell me what the heading of it is?—This is an Account of the Public Funded Debt of Ireland as it stood on the 1st of February 1801, or at the latest possible period that it could be made up, distinguishing the years in which each part was created, and the sums raised.

2500. Does not this Account state, in detail, all the different portions of the Funded Debt, and of the Unfunded Debt of Ireland, and the amount of the Annuities and of the Sinking Fund?—It does.

2501. What is the total amount of the charge for interest, annuities, and Sinking Fund, for that year?—£. 1,696,000.

2502. That again, is an account which exactly corresponds with the account stated by Mr. Corry in his Budget speech?—Yes; but this is not the subject I was questioned upon.

2503. Do you still adhere to the statement that Mr. Corry was evidently wrong in his statement, because it does not correspond with any single account in existence?—I do, for the simple reason that I was questioned solely as to interest on the permanent National Debt, and this account includes interest on the permanent National Debt, interest on Treasury Bills, and the charge for the Sinking Fund.

2504. Do you consider that Ireland was properly chargeable with the Sinking Fund of her debt?—She was chargeable with a Sinking Fund; but I was not questioned on that point.

2505. Supposing these figures to be correct, was Mr. Corry right or wrong in stating that the charge for Ireland's separate debt was 1,696,000*l.*?—That was not the question put to me, but I think he was wrong.

2506. Supposing those figures to be correct?—Yes.

2507. Why do you say so?—Because he has brought in a year's interest here for the Treasury Bills

* The question and answer were as follows:—"What does Mr. Corry state it to be that year?—He states the interest on the National Debt at 1,696,000*l.*, but that is evidently wrong."

Bills which expired on the 24th of July 1801, instead of six months interest; and I think the Sinking Fund charged in it includes in it the interest of money invested by the Commissioners for the Reduction of the National Debt, the amount that would have had to be provided for, out of the income of the country, was stated to be 1,696,000 *l.*, but it should be reduced by the amount that was received on the interest of the reduced debt. The sum charged here, 313,000 *l.*, is the total amount for the Sinking Fund. Mr. Corry's budget should be the total amount the country would have to provide by taxes, with regard to this charge for Treasury Bills, there should only have been six months' interest upon those that expired on the 24th of June 1801; and with regard to the Sinking Fund, the amount that should have been stated here would have been the actual amount that would have been paid by taxation. The view that I took with regard to this was, that Ireland should be credited with the cash she had in hand, and the interest on that cash.

2508. That is a different question; we do not want to go into that?—You asked me if it was rightly chargeable, and I am only explaining the reason why I think it was not chargeable.

2509. Assuming these figures to be correct, was Mr. Corry right or wrong in stating that?—If you assume them to be correct: but suppose they really are not correct?

2510. You have given as your reason for saying that Mr. Corry was wrong, that his statement did not correspond with any single account that was in existence. I have shown you two, and I ask, does it not correspond with them?—No, decidedly not.

2511. In what respect does it differ from them?—Because the question put to me simply related to the interest on the National Debt of Ireland, the account you have put into my hand includes Interest on the National Debt, interest on Treasury Bills, and Sinking Fund.

2512. Did Mr. Corry make any other provision for Sinking Fund, besides that sum of 1,696,000 *l.*?—I am not aware that he did; the report upon which I was questioned, says that he stated the interest on the National Debt at 1,696,000 *l.*, the Committee will see that that is evidently wrong; my evidence solely related to the interest.

2513. Then, in fact, your view is that Mr. Corry intended to represent that the charge for interest alone was 1,696,000 *l.*?—I understand the statement to be so.

2514. Then you understand that Mr. Corry brought in the budget for Ireland without making any provision for the Sinking Fund; you think that he altogether misstated the amount of the interest, and that he left out the Sinking Fund?—I think he misstated the amount of the interest entirely.

2515. And left out the Sinking Fund?—I see this account was not published till the 10th of June.

2516. Will you just answer my question; you said that Mr. Corry's statement was wrong, because he misstated the interest, and I now ask you, did he also, if he misstated the interest, leave out any charge for the Sinking Fund?—I do not think there was a separate charge for Sinking Fund that year, as well as my memory serves me.

2517. What do you take that report of Mr. Corry's speech from?—I think I took it from the Annual Register.

2518. Does that affect to give the whole of his speech verbatim?—I do not think it does.

2519. If you find there a rough statement that Mr. Corry charged for the debt of Ireland 1,696,000 *l.*, and if you find that is the exact amount chargeable for debt and sinking fund, and if you find in the report of Mr. Corry's speech it makes no mention of sinking fund, is it not a fair presumption that what he was speaking of was the amount that was mentioned in the account that was laid before the House of Commons?—I think that account was not laid before the House until after Mr. Corry's speech.

2520. The account I have presented to you is dated the 10th March, is it not?—It is not dated; I think that date of the 10th March must have been the date on which Mr. Corry made his speech, but this document has a date to it, and I think this is the original of it.

2521. Look at it again, and tell me what you think that date of the 10th March refers to?—I think it is the date of Mr. Corry's speech, but I am not sure.

2522. Mr. Corry's speech, I may inform you, was made on the 1st April?—I have never looked at any of the Journals of the House of Commons, except one volume that Mr. Longfield called my attention to, so that I have never seen that account.

2523. You have made a charge, and rather a serious one, against the Irish Chancellor of the Exchequer of that day of having made a statement in the House of Commons which, you say, was evidently wrong?—Yes; I still think it was so.

2524. I ask you, first of all, what your evidence is that he actually made that statement?—I was asked on the previous day what Mr. Corry said was the interest on the National Debt of Ireland, and I said 1,696,000 *l.* I added that was evidently wrong, and I adhere to the statement, for this account you put into my hand proves it.

2525. But you say it is evidently wrong, because his statement did not agree with any account that was in existence; I have shown you two accounts with which it does agree, if you take the view I have presented to you of what Mr. Corry probably said, and I ask you, have you any objection to take the view I present?—If you will read my answer to the next question, you will see the existence of any other paper, it is only a matter of belief. I said, I believed I had not seen either accounts; but on looking at the report of his speech I thought it was wrong.

2526. Having seen the Journal of the House of Commons, which I have put into your hand, and also this account, do you still adhere to your view that Mr. Corry was evidently wrong in his statement?—I do; I believe it to be so.

2527. Sir *Edward Grogan.*] When you stated that that account was evidently wrong, did you mean by that, that it was wrong in reference to any account which you had seen or examined?—Yes.

2528. Had you ever seen that account in the Journal of the House of Commons until to-day?—No.

2529. Consequently, that could not have been in your contemplation at the time?—No.

2530. Had you seen that account which is now before you, and in which the same figures are stated?—Not when I was asked the question; the account I referred to was that in which the interest

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interest made in 1824, paid that year, was 1,025,000 *l.*; in Lord Goderich's Return it is put down at 692,679 *l.* I add to that 478,000 *l.* which was the evidence of Mr. Anderson, as the interest of the Irish debt, contracted in England, which makes it 1,176,679 *l.*; and it brings out about the same amount. Then I took the amount of capital, alleged to be 27 millions, and made it up at 3½ per cent, which would be the interest at that time, it comes to 1,100,000 *l.* I cannot understand how Mr. Corry's can be correct, for if you take the capital, and calculate the interest upon it at 3½ per cent., it does not come up to anything like the sum he named.

2531. Sir *Stafford Northcote.*] Let me call your attention, not to the Appendix of the Journals, but to the Journals of the House of Commons themselves: do you suppose that those Journals may be taken as correct?—I suppose so.

2532. Let me call your attention to the Journals of the 10th March 1801; will you read that entry?—"The House being informed that Mr. Crofton, Chief Clerk of the Treasury in Ireland, was in attendance at the door, he was called in to the Bar, and presented to the House pursuant to their orders, an account of the permanent charges on the Consolidated Fund of Ireland on the 1st January 1801, so far as they seemed to be ascertained."

2533. Is that the same account which was mentioned in the Appendix?—I suppose it is.

2534. Have you any doubt about it?—Well, the thing is altogether new to me. I believe that is the account, but I have never seen it before.

2535. Then, do you still maintain that Mr. Corry made that statement, without there being, in the hands of the House of Commons, a statement, which justified him in stating that?—I do not think I ever made any such statement. I said that Mr. Corry was reported to have stated, that the interest on the National Debt of Ireland was 1,676,000 *l.* and that this was evidently wrong.

2536. The *O'Conor Don.*] Does it not come simply to this, that you understood Mr. Corry to refer merely to interest; and that it turns out on examination, he referred to the whole charge of Sinking Fund, interest on debt, and interest on Exchequer Bills?—The question that I solely replied to was as to the interest of the Funded Debt. The question, as I understood it, related to the interest on the National Debt. I had not in my mind at that time the interest on the Unfunded Debt, or the Sinking Fund, nor was it in either of the two returns I referred to. I think the Committee will see that I had no wish to mislead them, because I referred, particularly, to the Return of 1824, which was in the hands of the Committee, as meaning the same thing that Mr. Corry meant; and in that Return it is stated that the interest on the Unredeemed Debt of Ireland, in 1801, was 1,250,000 *l.* I referred to the statement in this account for the Unredeemed Debt of Ireland on 1st January 1801, as being 1,150,000 *l.*

2537. Sir *Stafford Northcote.*] I am quite aware that you made a calculation that was different from the calculation of Mr. Corry; but what I wish distinctly to have from you is this, whether you adhere to the statement you made before the Committee, that Mr. Corry's statement was evidently wrong, because it did not agree with a single account that was in existence?—The report of the speech is, that he stated the interest of the National Debt at 1,616,000 *l.* is evidently wrong, and I do adhere to it.

2538. Mr. *Longfield.*] Is it not more probable that Mr. Corry is wrongly reported, than that he fell into that gross error?—Well, I should suppose so.

2539. Sir *Stafford Northcote.*] Is not that more probable than that he fell into two others, because, if Mr. Corry is rightly reported, according to you, he not only overstated the amount of the interest of the debt, but he altogether omitted the charge for Sinking Fund; is it likely that he would do those two things?—I should like to explain to the Committee the reason why I said I believed Mr. Corry was wrong.

2540. I do not want your reason, but I ask you, is it likely that he would have made both those errors?—The report says that Mr. Corry stated the debt of Ireland was 36,000,000 *l.*, and there is no account making it up to that; this 1,696,000 *l.* is the interest on the 36,000,000 *l.*, but if you take the real debt at 26,000,000 *l.*, even at 4 per cent. it would come to more than 1,040,000 *l.*

2541. Then, you think that the 1,696,000 *l.* had reference to the statement that the debt was 36,000,000 *l.*?—Yes; and I always thought that Mr. Corry was wrong in both instances: first, that he misstated the debt, and then that he misstated the interest.

2542. With regard to the debt, have you not in that Return before you a full account of the details of the debt, and of every item?—Yes, and this only makes it 31,000,000 *l.*, including the Treasury Bills, while the report of Mr. Corry's statement is, that he made it 36,000,000 *l.*

2543. Is it not much more probable that it was a mistake, that there was a mis-report of Mr. Corry's speech as to that sum of 36 millions?—Looking at the two together, seeing that he misstated the debt, I thought he had also misstated the interest.

2544. You had not gone into the question which I have now put before you, as to the including of the Sinking Fund, had you?—If you will refer to my evidence of that day, I think you will see that I was solely speaking with regard to the interest. The previous questions seem to exclude the question of the Sinking Fund, and I think the Members of the Committee will bear me out when I say that I gave separately the interest on the unfunded debt in Ireland, which is lumped together in this account which you now present to me.

2545. Was your object in coming before this Committee to make out a particular case, or to assist the Committee in arriving at the truth of these accounts?—To assist the Committee in arriving at the truth of these accounts, most decidedly. There is nothing to be gained in this matter by untruth.

2546. I believe you have studied this question rather carefully, and at length?—I have tried to do so; but the difficulty with regard to the accounts is so very great, they are so confused and contradictory.

2547. When you come before the Committee to make a statement, that the Chancellor of the Exchequer for Ireland made a statement which was evidently wrong, in his place in Parliament, and was not contradicted, do you not think it would have been reasonable that you should have looked into the matter and endeavoured to ascertain all the bearings of it before you made that statement?—

statement?—I have endeavoured to do so. I compared the report of his speech with the Parliamentary returns and found it incorrect, but I had not access when I was in Ireland to all the documents that I have had access to since I have been in England.

2548. Had you access to the Finance Accounts of 1801-2?—I had not. I had these accounts before me in the British Museum, and I have analysed them since I was examined upon the former day.

2549. Has it happened that you have modified your opinions upon further information since you first came before the Committee?—As far as regards that opinion of Mr. Corry, if the question was now put to me as to the charge for the National Debt of Ireland, I should say that there was an account bearing him out, but that I did not consider that return to be correct. That would have been the way in which I should have given the answer now.

2550. Sir *Edward Grogan.*] When you made that statement in your original examination, what document had you to refer to upon which it was based?—I referred first to an account of the interest actually paid; to an account of the money that was actually paid out of the Irish Exchequer, at page 315 of the volume of 1801. It is "an account of the public monies remaining in receipt of the Exchequer of Ireland on the 5th of July 1801, together with the monies paid into it, the same in the year ending 5th of January 1801, and the monies paid out to the net produce of the said year," and that states the interest on the public funded debt, including annuities for terms of years and lives at 972,944 *l.*, that the sum issued for the deduction of the National Debt was 221,003 *l.*, and the interest on Exchequer Bills, 47,336 *l.*, making in all 1,241,383 *l.* That is the actual cash paid for the charge upon the Irish revenue for that year, and with all due deference, I look upon this account as being more correct than the subsequent account.

2551. Sir *Stafford Northcote.*] Which account are you speaking of?—The account given in page 315 of the same volume, because it is the cash actually paid, that is the interest on the public funded debt, both of England and Ireland, it was 972,944 *l.* If you take the principal of the debt, and calculate it at three and a-half per cent., it comes very close to that sum, so that I look at this account as being more correct than the other.

2552. Sir *Edward Grogan.*] What is the date of the account that you are now speaking about?—The 25th of June 1801.

2553. And what is the date of that account that you have been previously examined about?—That is the same date, the 25th of June 1801. And the two do not correspond, so that it is very hard for a person trying to get at the truth to do so when two accounts are made in the same office, on the same day, with reference to the same thing, contain different statements. Of course the Committee will see, if I exercise my judgment aright or not, but it is hard to come to a correct conclusion. I can assure them that I do not enter upon it with any intention of misleading them.

2554. Sir *Stafford Northcote.*] If you find it hard to get at anything like accuracy, is not that a reason for being rather cautious in your statement?—I am right in saying that Mr. Corry was evidently wrong as to the existence of documents; I only expressed my belief.

2555. Sir *Edward Grogan.*] At the time you made your statement, had you seen the Annual Register, and did you base your statement upon that?—I did.

2556. You had seen that before, had you?—I read from the Annual Register Mr. Corry's statement, and I had not seen the report of the Commons' Committee.

2557. Was your statement founded on the account therein stated?—Yes, it was.

2558. You stated you had not seen the Commons' Journals nor the account of the year 1801, until it was subsequently placed in your hands?—I never saw the Commons' Journal until to-day; I have seen the other account since I gave my evidence.

2559. But you had not seen it before?—No.

2560. And your evidence was principally founded on the Annual Register?—Yes; I found the principal of the debt was stated there at 36,000,000 *l.*

2561. Did you think you were justified in giving your answer from the Annual Register as to the interest?—Yes; I thought I was justified in saying the report was not correct.

2562. Did you feel yourself justified in answering that which was put to you on the statement published in the Annual Register of that date?—I did feel myself justified in making that statement.

2563. And in saying that the other was incorrect?—Yes.

2564. Did you feel yourself justified in correcting it?—I did.

2565. I do not think you quite understand me; you stated that the sum of 1,696,000 *l.* was the amount of interest which Ireland owed; you took it from the statement in the Annual Register?—Yes.

2566. Did you feel yourself justified in giving evidence to this Committee and saying that it was not 1,696,000 *l.* or any other sum, because you thought the other was incorrect?—I considered that the statement in the Annual Register of 1,696,000 *l.* was incorrect, and, therefore, I stated that it did not correspond with any return that I had seen.

2567. Sir *Stafford Northcote.*] In your evidence of that same day, in Question 1633, you were asked with regard to the loan of 1804, and I see that in the answer you said that half of the addition of the debt was by some means that you were not able to investigate, actually put upon Ireland; do I understand you to say that only 8,874,000 *l.* was added to the debt of the United Kingdom in that year?—I do not think I said so. I think if you will look at the question, I tried to make my meaning quite clear; I stated that sum was added to the unfunded debt, and I gave as my authority the return of Lord Goderich, at page 29. On turning to the account presented to the House in 1803, I said, with respect to the total of the funded debt of the United Kingdom, the word "unredeemed" should be introduced, that it was the unredeemed debt. Lord Goderich's return in 1803 states it at 528,260,642 *l.*, and in 1804, 545,803,318 *l.*; the addition was 17,543,000 *l.* I then referred to Mr. M'Gregor's account, and I showed the Committee, I think, that the addition to the Irish unredeemed debt that year was 8,667,000 *l.* Those figures should read 15,653,000 *l.*, the amount that was agreed to be borrowed, of which 5,653,000 *l.* was for Ireland, 4,500,000 *l.* out of the English debt, and 1,653,000 *l.* raised

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separately in Ireland; so that that made the total for the year 5,663,000*l.*, the stock issued for which was 9,486,490*l.* Then, a little further down, I said 818,000*l.* was paid off. The return that I referred to was that of Mr. M'Gregor's, which states that the increase of the debt of Ireland that year was 8,667,972*l.*, and I took the difference between the sums for the two years from this return of Lord Goderich's, which shows the increase in the National Debt of the United Kingdom.

2568. But do you think that is a satisfactory way of making your calculation. What is the point that you wish to bring us to?—The question arose out of a previous examination of Mr. Dillon, in which he showed, and I agreed with him, that down to 1804, the amount raised for Great Britain and Ireland bore the proportion of two to fifteen, or very nearly; and that in 1804, from some cause or other, the amount that was raised for Ireland was half of the total.

2569. Is that a statement that you still make, that the amount raised for Ireland that year was half the total?—If you deduct from the 10 millions, that was raised for England, the amount of the redeemed debt that was paid off, that would leave only four millions applied out of her debt to the general expenditure of the United Kingdom.

2570. But this is a very different question, is it not; that was the way in which I put the explanation to you?—You will find, at the end of the evidence, that you asked me with regard to it, and I said I believed, in that year, six millions out of the 10 millions was applied to the redemption of the debt, and that this six millions represented 11 millions of stock; and that when you come to the amount of debt that was applied for the purpose of Great Britain that year, there was only about four millions.

2571. But with regard to the actual amount that was raised first of all, setting aside the question of how it was afterwards applied, what do you say was the amount that was, in the first instance, added to the English debt, not taking into account the amount subsequently written off by the operation of the Sinking Fund?—The actual amount that should have been added would have been 18,200,000*l.*

2572. Will you let me call your attention to this Finance Account of 1804 and 1805; tell me the heading of it?—This is an account of the Public Funded Debt of Great Britain on 1st January 1805.

2573. The first column of the account is headed "By what Acts created," is it not?—Yes.

2574. And the second is headed "Sums raised, or Bills funded"?—Yes.

2575. And as you look down the column, you will see that the amount raised is given for each year, from 1793 till 1804, is it not?—Yes.

2576. Will you tell me what is the sum that is stated to have been raised in Great Britain in 1804?—The sum stated to have been raised here is just what I should expect, 18,200,000*l.*

2577. It is rather more than that, is it not?—It is here represented at 18,200,000*l.* Then there is 2,766,000*l.* created by 13,000,000*l.*, subscribed at 5 per cent.

2578. Do you understand that item?—I cannot say that I do.

2579. Perhaps I may just explain to you that that is the sum that was added to the capital of the debt of that year, in consequence of the conversion of certain stock at a different rate of interest; adding that to the 18,000,000*l.* which had been already created, what does it make?—Then, there is a credit for the small amount, I think.

2580. Adding that item to the amount of English debt already created by the raising of these loans, what does that make the total addition to the English debt that year?—It would make it about 21,000,000*l.*

2581. Then, the net addition to the English debt of course could only be ascertained when we take into account the amount that was paid off by the Sinking Fund, could it?—I solely referred the Committee to the Return of Lord Goderich (I had not examined these Finance Accounts at all, at that time); I solely referred to Lord Goderich's Return, in which the total addition to the funded unredeemed debt of the United Kingdom appears to be 17,542,000*l.*, and I showed the Committee that of that, 8,667,000*l.* was charged to Ireland, and only 8,700,000*l.* was charged to Great Britain that year.

2582. Do you find that 8,667,000*l.*, which you say was charged to Ireland, in the return of Lord Goderich?—No, I do not.

2583. If you had taken your figures from Lord Goderich's Return, could you say what addition that would have been to the debt of Ireland?—Decidedly not. I gave the Committee the basis on which I made my calculation.

2584. Then, in fact, you have made this calculation out of two accounts; one presented in the year 1858, and the other presented in what year?—One was presented in the year 1849, and the other in the year 1858.

2585. Do you think that was a more satisfactory way of arriving at a result, than taking the Finance Accounts of the year itself?—I think if the Finance Accounts of the year are compared with Lord Goderich's Return it will be found to correspond with them very closely. I have been surprised, on comparing them, at the wonderful accuracy with which it has been compiled; the only difference is, that Lord Goderich's account treats the debt contracted after the Union as a joint debt, and does not charge Ireland with any portion of the moneys that were allowed to be remitted from the Exchequer of Great Britain to that of Ireland; but I have found the total which Lord Goderich gives corresponds with the column, showing the amount of the unredeemed debt, is very accurate when compared with the Finance Accounts.

2586. I might take you through a great many figures which would be rather intricate, but I will just ask you, have you any doubt, looking at the matter as you now do, that there was in the first instance an addition to the amount which we have in the Finance Accounts to the debt of England, but there was a diminution by the operation of the Sinking Fund, to the amount of about six or seven millions, which must be set off against it?—That is for the year 1804.

2587. 1804–5?—I stated in my evidence before, that the view I took of it was, that a portion of the 10 millions was applied to the creation of the Sinking Fund, and the amount that was necessary for the wants of Great Britain that year; that is what was borrowed on account of the deficiency of her contribution to the general expenditure, was only about four millions, while 5½ millions was borrowed for Ireland; that was the explanation.

2588. Have you any objection to that proceeding, to the application of so large a sum to the Sinking

Sinking Fund of Great Britain during that year?—I do not see any objection to it; all I am doing is, dealing with the facts that are presented in the accounts as well as I can.

2589. It is not in any way contrary to the provision of the Treaty of Union, is it?—I thought it was.

2590. Let me call your attention to this passage, in the 7th Article: "Provided that if at any time in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom shall judge it fit to set apart a greater proportion of Sinking Fund for the liquidation of the whole, or any part of the debt, raised on account of the one country, than of that raised on account of the other country, then such part of the loan shall not be reckoned;" and so forth. Does not that seem to contemplate the possibility that Parliament might apply a larger proportion of the money raised of Sinking Fund in one country than in the other?—I think I explained that, and the view I take of it does not alter it. I think that clause simply requires that an account shall be kept of the amount so placed.

2591. But unless the amount was so placed, how could the account be kept?—You asked me before with regard to my construction of it.

2592. I do not wish to ask you about what you said before, but does not the Act of Union contemplate the possibility that the Parliament of the United Kingdom might apply a larger proportion of Sinking Fund to one country than to the other?—Yes.

2593. Sir *Edward Grogan.*] Sir Stafford Northcote has asked you a question with regard to the total amount of debt created in England that year, and you stated it to be 18,000,000*l.* odd, and 2,000,000*l.*?—Yes; that 2,000,000*l.*, he informed me, was only a conversion of a previous debt; I do not understand the entry, but if I understand Sir Stafford Northcote rightly, that 2,000,000*l.* was not a loan, but a conversion of a previous debt into a different rate of interest.

2594. Supposing that to be correct, that that was a conversion from a previous debt which took place in that particular year, it was a previous debt?—It was.

2595. That cannot, therefore, be brought into account as money raised for the nation in that particular year, can it?—I think not, if I understand Sir Stafford Northcote's explanation of it rightly.

2596. But even taking the fact that it was money put down to the charge of that year (although I do not think it ought to be), it made a total of some 21,000,000*l.*?—Yes.

2597. What was the amount created for Ireland that year?—The amount created for Ireland that year was, I think, over nine millions.

2598. That is a debt put to the charge of Ireland?—Yes.

2599. What proportion would that nine millions bear to the 21 millions?—That would be about one-half, or not quite one-half.

2600. What was the proportion that was authorised that year?—Only two-seventeenths. The amount that was raised for Ireland that year was 9,486,000*l.*, according to Mr. M'Gregor's Return.

2601. Mr. *Longfield.*] Might it not be more convenient to Ireland to pay her annual contribution of two-seventeenths by loan, instead of by annual revenue; would not that be within the Act of Union?—I do not think it would.

2602. Sir *Edward Grogan.*] Sir Stafford Northcote asked you a question about the paragraph in the Act of Union, authorising the application of a larger proportion of the Sinking Fund to the one country than to the other. Do you recollect that question?—Yes.

2603. Do you interpret that passage in this way, "when a surplus fund shall have been raised by the continuance of war taxes in the one country"?—I think so.

2604. Was there anything in that particular year which would warrant a belief that any particular taxes, over and above the proportion which each country is respectively bound to contribute, was raised in Great Britain, beyond that of Ireland?—I do not recollect that there was; it has not come to my knowledge in looking through the accounts.

2605. Does it occur to you, then, that that particular provision of the Act of Union would have come into play that particular year?—Decidedly not; I think this clause of the Act of Union simply enacts that if a larger amount of contribution was raised in one country than was raised in another, a separate account of that should be kept. I think that is the extent to which it goes. Of course it implies that a separate amount should be raised before it could be kept.

2606. By apportioning that large amount of Sinking Fund to England, and not any part to Ireland, was there any hardship with regard to Ireland's contribution, in your opinion?—The amount was raised at such a very high rate, at 182 per cent.; five millions and a-half was raised to Ireland, and that was charged to Ireland as nine millions and a-half. Thus, Ireland had to pay the interest upon the nine millions and a-half, and the Sinking Fund upon it; because the Sinking Fund was levied upon the capital that was actually created; so that I think the great debt that was put on Ireland that year, went on accumulating, at compound interest, with the Sinking Fund, and that it disarranged all the subsequent accounts. That was the first year in which the amount charged to Ireland exceeds the proportion of 2-17ths.

2607. So far as regards not giving Ireland any share in that large amount of Sinking Fund; but how would that affect the account as regards Great Britain itself?—I think it would have diminished the charge upon Great Britain.

2608. Exactly upon the same argument?—Yes, I think that Ireland, that year, should only have been chargeable with about a million and three-quarters. That would have been her proportion; a million and three-quarters would have been the 2-17ths chargeable. I say that she had to provide both interest and Sinking Fund upon about nine millions debt created at 182 per cent.; so that that makes all the subsequent accounts very much against Ireland.

2609. Sir *Stafford Northcote.*] Do I understand you to say, without reference to the question of proportion between the two countries, that more money was raised by way of loan in 1804 for Ireland than was needed?—As I understand the Act of Union, there was.

2610. I think you stated, the last time you were examined before the Committee, that the revenue of Ireland exceeded her expenditure in the year 1804, without any loan at all?—I think we are not talking of the same thing.

2611. Then, let us understand what we are talking about; did you hear the evidence of Mr. Dillon?—Yes, I did.

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2612. In the evidence that was given by Mr. Dillon, in reply to Question 740, and the following questions, I believe he gave evidence to the effect that the whole of the assets of Ireland, taking her revenue, and the amount raised by loan, came to 10,000,000*l.* in the years 1804–5; and that her expenditure was only 6,711,000*l.*; so that he said there were assets above liabilities in that single year, of 3,325,000*l.* Have you looked at that statement of Mr. Dillon's?—I have not seen Mr. Dillon's evidence since it was printed; and I could not carry it very accurately in my memory; but Mr. Dillon's account and mine, deal with two different things. The account I handed in, and the evidence I gave, was simply a comparison of the revenue that was paid. I think I said the view I took was, that the Act of Union did not refer, at all, to expenditure; that it dealt solely with revenue; and the statement I made as to 1804, was not a statement at all, with regard to the expenditure, but it was a statement with regard to income. If the Committee wish for a statement of the expenditure, I will make it out as well as I can.

2613. I can explain to you, at once, what the general effect of Mr. Dillon's evidence was. It was that the revenue of Ireland was upwards of 4,383,000*l.*; and that, therefore, the assets of Ireland, taking the revenue and the loans together, amounted to upwards of, say 10,000,000*l.*; whereas her expenditure, as he stated, amounted to little more than 6,700,000*l.* Are you prepared to go into that question?—No; I am not. If the Committee wish it, I will try and make out a statement of expenditure; but the view I took was, that the statement of the income included the expenditure, for there could by no possibility be payments, except there were receipts; and if you took the items of receipts from loan and from revenue, you had the total receipts; and, therefore, you had the total expenditure.

2614. What do you consider was the net revenue in 1804–5?—If you have by you the Finance Accounts of that year, I can give it.

2615. Have you no account of your own?—No; I have not anything before me. If the account for 1804 is in the room, I can give it.

2616. Do you think that whatever might be in the Finance Account for that year would be a true account of the revenue then?—It is that account of revenue that is re-copied in the Return of 1824, which I had before me in Ireland. I had not seen the accounts. I took the entry in the Return of 1824, net revenue after deducting drawbacks and management, to be a correct statement of the revenue, and upon comparing that with the Finance Accounts, I found that it exactly corresponded with a column headed Net Produce available for National Objects.

2617. Has not the Return of 1824 been made the basis of a great number of calculations which have been presented to the Committee, by yourself and others, in the course of this inquiry?—Yes.

2618. Do you think that the Return of 1824 is a fair basis for the amount of revenue?—It is a Parliamentary Return, and I believe it to be true, and to mean what it stated.

2619. What do you consider to be the fair way of stating the revenue of a country. How ought we to deal with arrears and balances?—If I had the Finance Accounts before me I think I could explain it to the Committee; I can hardly do so without them. The way in which the Finance Accounts are made out is this:—The balances from the previous year are brought into the left hand side of the page; then comes a column, not of revenue, but of the receipts; that is payments into the Exchequer. Then the balances that have been accumulating are added to the gross receipts of the year, and it is then brought out into a column of total receipts. If you want to make an exact account of revenue, instead of adding in the balances from the previous year to the receipts out of the revenue of the year, you should add in the balances due at the end of the year to the receipts; the total receipts for the year out of revenue do not seem to include the balances that have not then been paid. It is simply the result of adding in the balances of the previous year at the left hand side of the page, instead of adding in the balances of that particular year at the right hand side of the page; and that system runs all through the accounts. The Return of 1824 represents as the revenue of the year the net produce of the year.

2620. Supposing these accounts were something of this kind, that the first column showed there were arrears on the 1st of January to the amount of 1,000,000*l.*, and that the gross revenue was then stated at 4,000,000*l.*, the total receipts would be put at 5,000,000*l.*, would it not?—Yes; but it does not state the gross revenue; it only states the receipts—that was the error that Mr. Banks Stanhope fell into, in examining me. He took that as actual revenue; whereas it states expressly it is only the actual receipts. Now, there is a great deal of difference between the two. You will find that this column both in the English and the Irish accounts is merely stated as receipts.

2621. It is stated as gross receipts, is it not?—Yes, that is the cash that was paid out of the revenue of the year, as I understand it.

2622. As far as my argument is concerned, it does not signify at all whether it was revenue or receipt; but, supposing that column states a cash balance of 1,000,000*l.* in arrear at the commencement of the year, and the next shows a gross receipt of 4,000,000*l.*, what would be the actual receipt to be accounted for?—The two sums added together, of course.

2623. What would that be?—£.5,000,000.

2624. Then, suppose at the end of the year you found there was a balance of arrears of 1,000,000*l.* also, what should you call the receipts of the year?—I should take the column of gross receipts, and add to that the balance due at the end of the year. It would not include any of the balances of the former years. These accounts are all kept, adding the balances of the former year, instead of the year therein referred to; they pitch the balance a year forward.

2625. Do you think the fair way is to take the gross receipts, and to add to that the balances at the end of the year?—I think that would be the way to arrive at it; but that is not the system that was pursued with respect to that account.

2626. I want to know upon what principle you think it would be fair. The column of gross receipts, I suppose, includes all the products of the various taxes in the year, does it not?—I think not; it does not include the balances at all. It says it is only the receipts. I take it, it means the cash actually paid in, and that it does not include any balance until it is brought in, otherwise the accounts would all be deranged.

2627. Paid into the Exchequer, I suppose?—Paid in, I mean; otherwise, as I say, the accounts would all be deranged; every one of them.

2628. Do

2628. Do you think the gross receipts include any part of the balances of the year before?—I think not; nor any part of the balances of the year at the other side of the column. If there is any meaning in language they ought not.

2629. You think it does not?—I think not.

2630. That you are quite sure of, are you?—That is my opinion; I have looked into the thing very closely, and the way I find it is, that the receipts of the year only includes the receipts. So long as it was a balance, it is not treated as a receipt, and you have to add the balance at the right hand side of the page to the total receipts of the year, in order to arrive at the revenue. The same thing is done with the English accounts at the beginning of the volume; the Irish and the English are exactly alike. I take the Return of 1824 as a Government Return, and believe what it states as to the net revenue of the year. I cannot deny that it is correct. If the Government authorities will show the return of net revenue in the Return of 1824 is an untrue statement, they can do so, but it states these sums as net revenue after deducting drawbacks.

2631. Supposing it is shown that the account is correct; but that you have not understood it?—I accept the return as a Government document, and believe it to mean what it says. "Net Revenue," in this Return of 1824, is in the Finance Account described as "net produce applicable to national objects and payments into the Exchequer." If you convert this sum of 4,729,000*l.* in the account of 1801 from Irish money into British, it would be found to correspond exactly with the figures given in the Return of 1824. Consequently, the Return of 1824 states this is the "net revenue of the year."

2632. There is just the fallacy: how is that column of net produce applicable to these objects made up?—It is made out in this way.

2633. Sir *Edward Grogan.*] Is that the Finance Account of the year 1804?—Yes.

2634. Sir *Stafford Northcote.*] What do you say is the gross receipt in the year 1804–5?—£.4,374,216; I think you have added to that the balances that are unpaid; I think they are not included in these receipts.

2635. Stop a minute; that is the gross receipt, is it not?—Yes; "gross receipts."

2636. We want to get at the net produce, do we not?—That is stated in another column.

2637. In order to get at the net produce, we must deduct all those payments that were made out of the gross revenue, must we not?—I think not.

2638. How otherwise do you get at the net produce?—I think you have only to take out the repayments and drawbacks; the charges for management were Votes of the House, and were actual receipts.

2639. You say that we are only to take out the repayments?—Repayments, drawbacks, and discounts, 367,000*l.*

2640. And that we ought not to take out the charges for management?—I think not; they were receipts for the revenue.

2641. Was the net produce applicable to national objects included in the payment into the Exchequer?—It appears so.

2642. What were they applicable to?—To national objects; the payments to the staff for collecting the revenue was a national object; that was done by a Vote of the House; the mode of carrying it out was different; it will appear on both sides of the account, but it was a matter of receipt for the year.

2643. Then, in reducing the gross receipt to the net produce, you think that the charge for management ought not to be deducted; you would only deduct drawbacks and discounts?—Yes.

2644. Let us deduct them; what are they?—£.367,000.

2645. Deducting that from the gross receipts, what will it be?—It will be about 4,000,000*l.*

2646. But what is stated here to be the net produce applicable to national objects?—£.4,729,000.

2647. How do you get that 4,729,000*l.* out of this 4,007,000*l.*?—Because you have to add in the balances.

2648. What balances?—In this account, the way in which it is done is, that the balances of the previous year are added in; if you want to get at the gross revenue, you must add in all the balances at the left hand side of the accounts, because they are not in the receipts.

2649. I am perfectly aware that if you want to get that result which you stated, you must do so; but I thought you said that was not a fair way of getting at the income?—I beg your pardon: you are asking me how I would arrive at the revenue of the year; all you have upon that paper are the receipts that were paid into the departments; there were balances then lying in the hands of the collectors not included in this, and you must add that to it to get at the gross revenue.

2650. Then you do include those balances?—You must put the payments in when the balance is due; what was included in the "total receipts to be accounted for" is, the balance of the previous year, but the balance due at the end of the year is not included in either of these figures; the balances due at the end of the year are not included either in the gross or the total receipts; if you want to get at the revenue of the year, you must add to the gross receipts the balances that were due at the end of the year.

2651. Does not the gross receipt within the year include the balances at the end of the year?—I think not, because that the term "receipt" could not include the balances that were not received.

2652. Just let me take these columns as they come, and let us see how this account is stated; we have first of all the balances and arrears that were due at the beginning of the year?—Yes.

2653. We then have the gross receipt within the year, which is stated at 4,334,000*l.*?—Yes.

2654. We then have a column of total receipts to be accounted for, 5,545,000*l.*?—Yes; but you ought, as I take it, to omit the balances if you want to discover the revenue.

2655. Does that include the balance of the previous year?—It does.

2656. We, therefore, have now a certain sum to be accounted for, which contains the gross receipts within the year, and the balances and arrears at the beginning of the year?—Yes.

2657. Do you say that that sum does not include the balances and arrears at the end of the year?—Decidedly not.

2658. We next have two columns of repayments, and of charges of management, amounting in the whole to 816,000*l.*?—Yes.

2659. Deducting that sum from the total receipt, we find the net produce applicable to national objects, and payments into the Exchequer, 4,729,000*l.*?—Yes.

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2660. There is no doubt that these charges for management have been deducted, though you say they ought not to have been?—They have been.

2661. Do you still say, that that sum of 4,729,000*l.* does not include the balances and arrears at the end of the year?—Yes.

2662. Now, let us see what became of that 4,729,000*l.*, we find that the payments, out of the net produce to national objects, were 73,000*l.*; were they not?—Yes.

2663. The payments into the Exchequer were 3,516,000*l.*; were they not?—Yes.

2664. How much of that 4,729,000*l.* is thus accounted for?—£. 3,589,000.

2665. Out of 4,729,000*l.*?—Yes.

2666. Now, where is the remainder?—That is included in these balances and arrears; but the sum of 4,729,000*l.* includes the former year's balances.

2667. Then they were included after all?—Yes; they appear to be included in that 4,729,000*l.*, according to this account.

2668. You are the author of a pamphlet called "The Case of Ireland," are you not?—Yes.

2669. Let me call your attention to pages 130 and 131 of that. I find in that pamphlet this passage: "I hardly know whether I feel the greatest surprise at the manner in which the conditions of the Act of Union between Great Britain and Ireland have been violated, or astonishment at the quietude with which the people of Ireland have submitted to this violation; but my surprise at the one and astonishment at the other are both surpassed by wonder at the flagrant dishonesty of the accounts which have from time to time been presented to Parliament and to you." You then go on to say in the next paragraph, "I am forced to conclude that one of these returns has been falsified, and no one can blame those who think it has been done for a purpose." May I ask whether you think it is fair, considering the extreme complication of these accounts, and seeing that you, yourself, evidently have not thoroughly understood the principle upon which some of them have been prepared, to use such language as that addressed to the people of Ireland?—The object of your examination is not to prove that I was in error, but that the accounts you refer to were incorrect; but I admit that it is rather strong writing.

2670. Do you think the people of Ireland had the means of checking these accounts and statements of yours, as a Committee of the House of Commons has?—They had the accounts before them, and accepted them as meaning what they stated; and the people of Ireland have been for 10 years, I might say 50 years, trying to get them investigated; the accounts are very contradictory, and cannot be reconciled at all.

2671. Mr. *Lowe.*] Do you adhere to that statement now?—I do, but I would not write it so strongly.

2672. After what you have heard here, you would not make that statement?—I would make the statement, but I would not write it so strongly.

2673. Mr. *Howes.*] With reference to the questions that have lately been put to you by Sir Stafford Northcote: I will refer you to your answers to Question No. 1677, and following questions; here, again, you have the same reason to modify your conclusion as to the state of the accounts to which you there refer?—I merely called attention there to the disparity which exists between two different accounts for the same year; I have not seen any explanation whatever of it.

2674. Let me put this account into your hands, the account to which you refer, of 1812?—This is not the account I referred to; I think I could show to the Committee the account that I did refer to. I am afraid I can hardly do so now, but the day on which I put it in, I produced the volume with it. I have it not at this moment, it was a separate return, ordered by The House in 1812; it was not taken from the Finance Account, and it is not contained in this volume.

2675. In your answer to Question 1677, you referred to a sum of 747,000,000*l.* odd?—The return I referred to is not in this volume, but in another volume of the same year; it was not from this return that I quoted.

2676. The discrepancy you referred to is a sum of 193,000,000*l.* odd?—Yes.

2677. Is not that discrepancy completely explained by the fact that the 747,000,000*l.* referred to in your answer, includes the redeemed and unredeemed debt, and the sum of 604,000,000*l.* excludes the redeemed debt?—That was the explanation that I endeavoured to give of it; but I showed that the Irish debt in the same account was stated at 63,000,000*l.*, and in another at 73,000,000*l.* The discrepancy to which I called attention was, that while the British debt was stated in that return at 797,000,000*l.*, and the Irish debt at 63,000,000*l.* the account of 1824 made the British debt 604,000,000*l.* and the Irish debt 73,000,000*l.*

2678. Then, is not that seeming discrepancy explained by this fact, that 63,000,000*l.* was the Irish debt funded in Great Britain only, and the sum of 73,000,000*l.* was the Irish debt, excluding the Redeemed Debt, funded both in Great Britain and in Ireland?—The sum of 63,000,000*l.* is not stated in this return which you have given me for Ireland.

2679. I think you will find the sum of 62,000,000*l.*?—There is 61,274,000*l.*, that is the total redeemed and unredeemed debt, the total redeemed and unredeemed debt would be 729,000,000*l.*; the return I quoted from states it at 797,000,000*l.*

2680. You have pointed out a seeming discrepancy between the returns of 1812 and 1824 of the Irish debt?—I have pointed out a real discrepancy in the Irish and in the British debt.

2681. But the fact you admit?—I beg your pardon; the return I quoted from, stated the British debt at 797,000,000*l.*; this makes it 729,000,000*l.*; there is a difference of 60,000,000*l.* between the two; we are talking of different things.

2682. You have pointed out that in the year 1812, the debt of Ireland was stated to be about 63,000,000*l.*?—Yes; and the debt of Great Britain in the same year was stated at about 797,000,000*l.*

2683. Is that the unfunded debt?—Both the funded and unfunded debt; this brings it up to 729,000,000*l.* for Great Britain, so that does not correspond with the other account.

2684. That 729,000,000*l.* you will see stands by itself in the earlier part of the account?—That is not the account which I produced.

2685. If you will look at nearer the conclusion of the account, you will see it is 747,000,000*l.*?—It is stated at 797,000,000*l.*. in the other account.

2686. This is the same account, is it not?—No. This is not the account I quoted from at all; it was a small paper, with nothing but a reference to the date; it occurred in another volume; I had it here the day I was examined; the book

book was then in the room; it was not this volume of 1812; I could refer the Committee to the volume if it is thought of sufficient importance.

2687. Sir *Edward Grogan.*] Have you your papers here that will enable you to point out this particular volume to which you refer?—No; I have not.

2688. Mr. *Howes.*] The first discrepancy is with respect to the sum of 190,000,000 *l.*, is it not?—Yes, in the statement of the amount of the British debt.

2689. Is that not explained by the fact that the account of 1812, which gives the sum of 747,000,000 *l.* and 790,000,000 *l.* includes the redeemed debt as well as the unredeemed debt; whereas the account of 1824 includes only the unredeemed debt?—There is, as I mentioned, a difference of 193,000,000 *l.* between the Return of 1824 and the Return of 1812, for the debt of the same year.

2690. But is not the difference explained by the fact, that the one account includes the redeemed as well as the unredeemed debt, and the other account only includes the unredeemed debt?—I think you admit that there is a discrepancy and seek to explain it.

2691. The other discrepancy you point out is a discrepancy of about 10,000,000 *l.* between the debt of Ireland, I think?—Yes, the British debt is stated in the account of 1824 at considerably less than that of 1812, and the Irish debt at considerably more.

2692. Is not that seeming discrepancy explained by the fact, that the one account includes the debt of Ireland funded in Great Britain and Ireland; whereas the other account comprises only the debt funded in Great Britain?—I do not think the return I quoted from for 1812 will be found to correspond with the Finance Accounts of that year, which you have put into my hands; I cannot now refer to the papers which I handed in on the last day; I think it was volume IX. of 1812, that I quoted from.

2693. Do not you see you are not answering my question?—I do not think it does account for the difference; I believe that is an answer to the question.

2694. Sir *Edward Grogan.*] Do you know what was the amount of the redeemed debt at that period?—It is given in this account; the total amount redeemed by the Commissioners of the National Debt is stated at 199,477,000 *l.*

2695. If you add that to the amount of unredeemed Debt there stated, will that bring it up to 729,000,000 *l.*?—No, that makes the redeemed and unredeemed debt 747,000,000 *l.*, and in the account quoted from, it was stated at 797,000,000 *l.*

2696. Mr. *Howes.*] That would simply include the unfunded debt?—I am quoting the unfunded debt; there would remain 50,000,000 *l.* of unredeemed debt to be added.

2697. That shows that the two accounts agree, does it not?—Yes, it does.

2698. When you re-examine the nature of these different accounts, and see the different basis on which they are formed, do they not, in fact, agree minutely?—In some cases there are discrepancies that I have not been able to make out at all.

2699. I ought, perhaps, to have asked you whether you had modified your opinion according to which you answered those questions, in the same way that you modified the evidence you gave in answer to the question of The O'Conor Don, and, also, in answer to a question or two of Sir Stafford Northcote's; have you seen reason to modify your answers to Questions 1677 and following questions?—I do not think I have any modification to make, with regard to those questions; I think what I stated was perfectly accurate; when you consider it needful to make the explanation you admit the discrepancy.

2700. But, you observe, from your answers you evidently wish to imply that the mistakes were intentionally made?—I think I said they must be taken *quantum valeat.* They must have been made intentionally.

2701. Will you look at your answer to Question 1687, and read it again; you there state that the debt of Ireland is overstated by 10,000,000 *l.*, and you were explaining how the discrepancy occurred; did not the accounts combine the sums in a different manner, having different objects in view; is that not the explanation, that the sums are the same, only combined in a different manner?—The sum of 604,000,000 *l.* could not combine the sum of 190,000,000 *l.*; the larger sum may have contained something which was not in the 604,000,000 *l.*; but what I called attention to was, that while the one account showed the debt of Great Britain to be so considerably under what the other accounts stated it, it showed the debt of Ireland to be considerably greater.

2702. Are not the accounts formed upon a different basis?—Evidently they are, but they ought to correspond.

2703. *Chairman.*] That, of course, accounts for the discrepancy in some instances?—Certainly. I merely state a matter of fact, and the fact remains completely unchanged.

2704. But Mr. Howes says, does not the difference in the unredeemed debt make up the difference?—He explains the existing discrepancy.

2705. You admit that?—I admit that the discrepancy exists.

2706. Mr. *Howes.*] Has not the mere statement of these seeming discrepancies produced a great deal of irritation, suspicion, and doubt, in Ireland generally?—I do not think it is that which has produced it; I think it is the feeling that the taxation is excessive, that has produced it. The inquiry as to how it has arisen has turned attention to these accounts; we have endeavoured to investigate them as well as we could, but the great discrepancy between the different accounts is very startling; they may admit of explanation, but all we could do was to take the Parliamentary Returns for what they were worth.

2707. If ultimately they be shown to be in perfect agreement, will it not remove some portion at least of that doubt and suspicion?—If that can be done, then I think this Committee will have accomplished a good purpose, and it shows the necessity for such an inquiry.

2708. Lord *John Browne.*] Was it the difficulty of obtaining a Committee which gave rise to that irritation?—Yes; the accounts were contradictory, and no explanation was given, while year after year a Committee was refused.

2709. And was that partly the cause of your making the strong statements contained in your pamphlet?—Yes; the feeling in Ireland has been that, for nearly 50 years they have been wanting to have the accounts between the two countries properly stated. The feeling is, that up to the present time the accounts between the two countries have not been constructed on the basis of the Act of Union.

2710. Mr. *Howes.*] I think you modified your evidence in some degree at our last meeting, in answer to some questions by The O'Conor Don,

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in reply to Question 1688, and following questions?—I explained the reason that the Sinking Fund of Great Britain was reduced from 11,910,000 *l.* in 1812, to 11,083,000 *l.* in 1816; I showed how that occurred, that it arose from taking the Redeemed Debt and applying the interest to meet that of the loans which were raised. I was not aware that the Sinking Fund had been dealt with at so early a period. I was rather surprised to find it in the accounts when I went to examine them. That was subsequent to my first day's examination.

2711. You made remarks upon the diminution of the Sinking Fund in 1815, as compared with 1812, and you founded some arguments upon it?—Yes; I think I explained that on the last day.

2712. You modified your view and rested it on the question of policy; I think you complained of the policy of Mr. Vansittart?—I explained that in my last evidence, but the facts remained unchanged. I did not modify my views.

2713. You state, that the interest on the debt on the British side of the account, is stated at 24,000,000 *l.* odd, in your answer to Question 1691?—Yes. The Treasury have since explained that the interest in the account of 1824 includes the annuities: the accounts of 1812 and 1816, to which I was referring, separated them; but when you add the two sums together, they do not correspond with the Return of 1824; there is a difference of about half-a-million a year.

2714. You will see that one account does not include the Imperial loan and the loan to the East India Company; the interest upon those two alone would fully account for the difference, would it not?—The Imperial loan, I think, was an engagement of Great Britain before the Union; it ought not to have been included. It is not included in the Returns of 1812 and 1816; which was made for the purpose of arriving at the amount of the debt of each country.

2715. Is it not the fact that one account includes the Imperial debt and the other does not?—Yes; but the effect of not including it in the account, when taking the value of the debt, was to make an understatement of the debt of Great Britain. It ought to have been included, and the interest of the Imperial loan ought to have been added, in order properly to estimate the amount of her debt; the account is not a fair or honest one.

2716. That being so, it should have been put distinctly on that ground, and not upon the error of the figures, should it not?—I did not put it on the figures; I said the account was incorrect.

2717. Sir *Edward Grogan.*] Your statement is, that there were discrepancies in the official accounts which you were not able to understand?—Yes.

2718. Since your examination, you say you have received explanations which have very much modified your view as to these discrepancies?—In some particulars.

2719. They do not entirely explain them away, do they?—They do not entirely reconcile them.

2720. There is a sum of Imperial loans which was omitted from that account, and which comes in to explain that deduction, I believe?—Mr. Howes says that it does; I do not know it as a fact. All I know is that the discrepancy is still there, but it is not so great as it appeared on the face of the account.

2721. In the Return of 1816 there is a calculation made as to the value of the debts of the respective countries?—Yes.

2722. Is it your opinion that that Imperial loan should have been included?—It should have been at the British side.

2723. It is not included now, is it?—So I understand.

2724. If it had been included now, it would have materially altered the proportion which appears at the end of the paper, would it not?—It would: there is also a great omission in that account, which has not been attempted to be explained at all; and that is, that there is an unfunded debt which is put down as being "provided for." The provision was that the interest should be paid out of certain taxes, but the value of that debt should have been brought in to the British side of the account; why this was done, I do not know; it was about 30,000,000 *l.*, and is described as unfunded debt that was provided for.

2725. Was your object, in calling the attention of the Committee to what appeared to you to be a great discrepancy between these public accounts, to show that in taking out the Irish account no such omission had taken place?—Yes.

2726. And, therefore, the amount of the Irish debt is aggravated, relatively to that of England, in that statement?—Yes.

2727. Mr. *Longfield.*] Assuming your construction of the Act of Union up to 1816, what errors can you find in the accounts which state the relative proportions of the debt in 1816?—The relative debts of Great Britain and Ireland, do you mean?

2728. Yes, before the consolidation of the Exchequers?—The total amount that Ireland was charged with in that account, in order to justify the Act of Consolidation, was I think 110,000,000 *l.*; I conceive that, correctly speaking, the debt was only 70,000,000 *l.*, so that the difference would be 40,000,000 *l.*

2729. Are you aware that if the Exchequer had not been consolidated at that time, the result would have been that each country would have had to bear her own proportion, Ireland 2-17ths, and the interest of all the previous loans, assuming that construction to be correct?—The view I took of it was, that the accounts between the two countries had never been settled; and that the Irish people and the Irish Members might, at any time, have got a Committee appointed to ascertain the real amount of debt. Then it would have been for Ireland to have shown that the amount of debt charged against her was excessive, and it might have been reduced; but at the time of the consolidation of the Exchequers, Ireland was liable for the interest of 110,000,000 *l.*, I think, and Great Britain for only about 700,000,000 *l.*

2730. Are you not aware that for about 35 years after the consolidation of the Exchequers that consolidation was beneficial to Ireland?—I do not think it was.

2731. Did you ever see an account stated, a year or two after the consolidation, showing what was the effect of that consolidation with regard to Ireland; that in the first part of the period it had benefited Ireland to the amount of 25,000 *l.*?—I never saw such an account.

2732. Have you gone into any calculation yourself, or have you seen any, showing that for a period of 35 years the consolidation was beneficial to Ireland?—I think Ireland was charged, in that period, 100,000,000 *l.* more than she was entitled to bear under the Act of Union

Union. In consequence of the consolidation of the Exchequers, between the years 1820 and 1852, I conceive that Ireland was charged with nearly 100,000,000 *l.* more than she would have been liable to under the Act of Union.

2733. How do you make that out?—According to the consumption of commodities in the year 1820, as compared with the year 1800, Ireland would be entitled to a revision of the rates; the proportion of 2-17ths ceased in 1820. According to the Act of Union itself it had absolutely ceased, for the Act says it shall cease; then we were entitled, in 1820, to a revision of the amount we should have contributed, and this revision would have showed that Ireland should only have paid 1-15th of the expenses of the United Kingdom. The Consolidation Act of 1817 deprived us, in embryo, of the advantages we should have had in 1820.

2734. Supposing there was a revision in 1820 for the future taxation, with regard to the contribution that might have been raised by the revised proportions, what would you have done with the interest on the past debt?—I think, if the account was stated in the year 1820, according to the Act of Union, and that Ireland was made liable to the proportion which her relative ability warranted (which was the great idea that Mr. Pitt had), it would, between 1820 and 1850, have made a difference of 100 millions.

2735. Supposing that no revision had taken place, was not the consolidation of the Exchequer beneficial; supposing 2-17ths had to be paid, was not that rather an improvement on the former relations existing between the two countries?—I do not think it was, and I will give you an instance of it. Between the years 1816 and 1817 it was shown that the revenue of Great Britain was reduced by 10 millions, and Ireland only by 6,000 *l.*; that is, the taxation of the country. The year immediately after the consolidation of the Exchequer the revenue of Great Britain was reduced by 10 millions, by the falling out of the war taxes, while that of Ireland was only reduced by 6,000 *l.* The war taxes were discontinued upon the Peace; the war taxes of Great Britain were all discontinued without any Act of Parliament. The revenue of Ireland continued nearly the same, and the amount paid by Great Britain in 1818 was less by 10 millions than was previously paid; whereas, in Ireland, there was only a reduction of 6,000 *l.*

2736. Then you think, whether the accounts were correct or incorrect, the consolidation was not beneficial to Ireland?—It had this effect. It made Ireland liable for interest on the British debt before the Union, though it was covenanted she should never be asked to pay it. If Great Britain took on her, in 1817, 15-17ths of the British debt, Ireland took 2-17ths of the British debt, and there was no advantage to Ireland.

2737. Then you think that the consolidation in no respect benefited Ireland, while it deprived her of the right which she had to a revision of the taxation?—Decidedly; and all the returns which have been since made show that the reduction of the taxatian of Great Britain has been in a much larger ratio than with respect to Ireland.

2738. *Chairman.*] Have you Mr. Banks Stanhope's papers there?—I have.

2739. Will you refer to the Finance Accounts of Ireland for the year 1801–2?—I have it before me.

2740. In any part of the Finance Accounts do the words "Total Revenue" occur, or what is your explanation of the words "Total Revenue"?—There are no such words in the Finance Accounts as "Total Revenue," which Mr. Banks Stanhope has written in this paper.

2741. He has given a sum of 3,667,000 *l.*, I believe?—He has.

2742. How is that described in that return?—It is under the head of "Total Receipts to be accounted for," but it is only a portion of the column; he has only gone half way down the column.

2743. That is your explanation, is it?—I have the account before me, and the total in the column is 4,286,000 *l.*, so that this account of Mr. Banks Stanhope states it at 3,601,000 *l.*; the description in that is incorrect; there is no such thing in this return.

2744. Have you made any return of that yourself, correcting that?—Yes; this return gives the total receipts for Ireland in the year, as given in this page, 3,629,000 *l.*

2745. Look at the deduction he has made of 519,000 *l.*; is that included in the sum of 3,767,000 *l.*?—I do not consider that it is.

2746. What is it?—It is the balances due at the end of the year; this column states the receipts of the year; the view I take of it is, that that receipt does not include the balances.

2747. Has he deducted those balances?—Yes, he has.

2748. And you think they ought not to be deducted?—Not according to my idea.

2749. Is there any such entry in the return as "Net Extraordinary Revenues"?—No; he has only taken a portion of that also. There are extraordinary resources added in here, which amount to a very large sum, and of this it only gives Ireland credit for 300,000 *l.*

2750. How much ought she to have credit for?—Over 600,000 *l.*, so that there is 300,000 *l.* excluded from that account.

2751. Then what amount ought to be added to this 3,671,000 *l.* to make out the receipts of the year?—The total receipts are 4,286,000 *l.*, instead of 3,671,000 *l.*, as stated by Mr. Banks Stanhope. He only takes a part of the column; he stops half way down; he only takes one portion, and represents that as being the total revenue. The account itself does not describe it as being the total revenue.

2752. Will you refer to the return of 1824, and tell me what that states?—The return of 1824 states the net revenue of that year at 3,341,000 *l.*

2753. Does that agree with your statement or with his?—It agrees with the column headed "Net produce applicable to national objects," if it is brought from Irish money into British; the return before me is in Irish money.

2754. Then that is merely the conversion of one currency into the other?—Yes.

2755. Does that state the total revenue of Ireland?—The total receipts for Ireland in the year 1801, is stated at about 3,629,000 *l.*, and I think the balances that were due at the end of the year are not included in the "gross receipts within the year," and that will have to be added to it, in order to get at the total revenue.

2756. I think you said before, that this same principle was applied to both the English and Irish accounts?—Exactly the same.

2757. I think you said that "Management" must certainly be added?—"Management" should certainly not be deducted from the receipts.

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2758. Will you give the reason?—It was a portion of the revenue of the country; the manner in which these accounts were made out was, that the management was deducted out of the receipt, as being a charge upon it.

2759. I want your reason why you think that should not be done?—Because it is a portion of the receipt of the year, and it was paid by the Order of the House, so it ought to be added to the receipt.

2760. Sir *Edward Grogan.*] Paid by whom?—By the collectors.

2761. Was it part of the taxation of the country, raised by orders of the Government, and, therefore, as you say, should not be deducted from the receipts?—Decidedly.

2762. *Chairman.*] That is, from the gross receipts?—Yes.

2763. Then the main difference is between the gross and net receipts, is it not?—I do not think it would be right to take this matter of payment out of it, because it ought to come in at one side as receipts, and appear as being paid out at the other; that is the way in which it was done in 1816.

2764. Is the deduction for interest of debt correctly made, and, if not, will you state in what way it should have been made?—The deduction for the interest of the debt of Ireland is stated by Mr. Banks Stanhope at 2,136,651 *l.*; that is deducted.

2765. Is that entirely pre-Union debt?—No, decidedly not; the amount of the pre-Union debt, at the extreme, according to the statement of Sir Stafford Northcote, would be 1,676,000 *l.*; I think that 1,676,000 *l.* is in excess of the amount that it should be, and that it should only be 1,100,000 *l.*

2766. Is not that merely a manner of stating the account, whether you had the Sinking Fund or not?—The interest of the debt deducted by Mr. Banks Stanhope this year is 2,138,000 *l.*

2767. What does that contain?—It contains the interest on the ante-Union debt, and a portion of the interest on the post-Union debt.

2768. Then what is the balance that you conceive ought to be charged?—According to this account, the total interest for Ireland for the ante-Union debt would be 1,241,000 *l.*, and it would have left a net balance to her credit of 2,611,000 *l.*

2769. Do you know what was the amount of loans brought into the account before this year was, and how it was made up, or have you stated this already?—I do not think I have made any statement with reference to that, because this is an examination arising out of an account which was handed in by Mr. Banks Stanhope on the last day; I am now asked whether this account is correct; the description that is written opposite these figures does not correspond with that given at my last examination.

2770. I want you to state in what way you think it does not agree; what was the amount of loans brought in before that year, and how was it made up?—The amount of loans and interest on the debt is 2,138,000.

2771. Do you say that is wrong?—He has taken that, I think, from a year later than he should have done; if it was taken from the previous year the amount would be only 1,241,000 *l.*

2772. Is the amount described as a joint contribution so described in the Finance Account?—It is not.

2773. Is the sum of 2,635,000 *l.*, put down as the sum available for local contribution, stated correctly?—No.

2774. Then, just explain what it ought to be?—It is the balance of an account.

2775. You say it is incorrect?—Yes, that sum is not correctly put down.

2776. What sum ought it to be?—It is arrived at by deducting the amount of the loans from the sum that is put down here as Irish Expenditure.

2777. You think it is incorrect?—Yes.

2778. Now, take the account I have handed to you, and see if that is correct?—Yes, I think this account is correctly stated.

2779. Take that paper and check it by the return; what are the gross receipts from Irish Revenue?—In the Finance Account, at page 321, it is stated at 3,629,000 *l.*; in this account is added 523,000 *l.*, the balance in the hands of collectors, making the total gross revenue 4,153,000 *l.*; it then deducts the repayments for drawbacks, 300,000 *l.*

2780. Does that include the balance for the previous year?—No, it does not.

2781. Does it include the balances in the collectors' hands?—It does; it adds them.

2782. How much are these balances?—£. 523,000.

2783. Will you state the net revenue for the year?—£. 3,853,000.

2784. Does that include the previous year's balance?—No, it does not.

2785. I think you have said that it is done exactly and precisely in the same way as is done in the English account?—Yes.

2786. What is the return for drawbacks?—£. 3,322,000 in Great Britain.

2787. And the balances in the hands of collectors is how much?—£. 1,138,000.

2788. And what are the gross receipts?—£. 36,672,000.

2789. Will this agree with Mr. Banks Stanhope's account?—He did not give any account for Great Britain.

2790. Was there not a payment made on account which is not included in that sum?—Yes; a sum of 803,000 *l.* It was received on Ireland's account; that has been deducted from this account from the return of 1824.

2791. Have you that return here?—Yes.

2792. Will you refer to the columns of the "net revenue of Great Britain," and state the amount?—The amount for 1802 is 34,611,000 *l.*

2793. What is the difference?—The Finance Account of 1801 makes it amount to 35,415,000 *l.*; the difference is 803,400 *l.*

2794. Is that not the amount received from Ireland?—Yes, it is.

2795. Will you look at the paper that I have just handed to you, and inform me what the balance is, after deducting the sum of 803,400 *l.*?——£. 36,673,000 *l.*

2796. How much was received on Irish account?—£. 803,800.

2797. Is that amount you have given the revenue of Great Britain for 1801?—Yes, 36 millions is the revenue.

2798. What was the charge on the revenue of Great Britain for interest upon the debt of the year 1800?—£. 22,173,000.

2799. Does that include the entire charge?—I think it does not, but it takes the charge for the pre-Union from this account.

2800. Look at page 269, and state the amount of the total public debt due on the 1st February 1801?—The amount is 479,934,000 *l.*

2801. Does that include 15,315,000 *l.* of Irish debt?—It does.

2802. Then

2802. Then you can give the debt of Great Britain by deducting the one sum from the other? —Yes; 464 millions was the debt of Great Britain.

2803. What was the Sinking Fund, at the usual rate?—£. 5,800,000.

2804. Look at the memorandum you have there, and say how much does that show as to the Sinking Fund?—£. 5,846,000.

2805. Will you give the interest upon Exchequer bills?—The interest altogether brings up the total charge to 22,173,000 *l.*; the interest for the funded debt is 15,540,000 *l.*, and for Exchequer bills 766,000 *l.*

2806. Does this calculation agree with Lord Goderich's return?—It comes very close to it; but Lord Goderich's return deals solely with the Unredeemed Debt.

2807. Will you deduct this 22,000,000 *l.* from the 36,000,000 *l.*, and state what balance that leaves?—It leaves a balance of 14,499,000 *l.* to the credit of Great Britain that year.

2808. That would be her contribution to the general expenditure?—Yes.

2809. Now take the Irish. How much was the interest upon the debt of Ireland?—£. 972,944; that was the amount that was paid that year.

2810. And how much Sinking Fund?—£. 221,000.

2811. And the interest upon Exchequer bills?—£. 47,000.

2812. What is the total?—£. 1,241,000.

2813. Is that a sum deducted from the Irish revenue?—Yes.

2814. What is the balance?—The net balance would be 2,611,000 *l.*

2815. Was that the contribution of Ireland towards the expenditure of the United Kingdom?—That was her contribution.

2816. What was the whole?—The total contribution was 17,110,000 *l.*, of which Ireland's proportion, 2-17ths, would be 2,013,000 *l.*

2817. Is that correctly stated, if the proportion was taken?—That would be taking her proportion correctly. She should have contributed 2,013,000 *l.*

2818. And she actually contributed how much?—£. 2,611,000.

2819. Therefore, she contributed more than her proportion, according to your idea?—Yes.

2820. Will you look at the statement of public expenditure, at page 256, and inform me what is the total amount stated there?—The total amount of the expenditure of Great Britain is stated here at 63,054,000 *l.*

2821. You take from that the 22,000,000 *l.* odd, do you not?—Yes, that is included as interest.

2822. What does that leave?—That leaves 40,446,000 *l.*, paid on joint account of Great Britain.

2823. Will you take the interest on the pre-Union Debt?—We have taken the interest, &c. 22,000,000 *l.*, out of the 63,000,000 *l.* expenditure of Great Britain, and that leaves as I have said 40,000,000 *l.*

2824. Will you take the charge of the Irish loan?—The Irish payments were taken out of the interest.

2825. What does that leave?—£. 22,608,000.

2826. What will that leave the payment of Great Britain on joint account?—£. 40,446,000.

2827. Is there anything for Exchequer bills?—That is included.

2828. Will you now take the Irish expenditure, from page 589?—The total Irish expenditure is stated at 9,077,000 *l.*

2829. Now deduct the ante-Union liabilities, which, according to your idea, should not be charged?—They are 1,954,000 *l.*

2830. What balance does that leave?—That leaves the balance, taking the expenditure of Ireland in 1801, as 7,122,000 *l.*

2831. That is, the interest on the ante-Union Debt leaves that?—No; you have to deduct the interest, and charge for the debt; and that brings out the payment on joint account, 5,881,000 *l.*

2832. Are there any peculiar payments on Irish account?—I do not think there should be any included in that.

2833. Will you look at the memorandums that I have handed to you, and inform me of the amount of the total expenditure of the United Kingdom?—£. 46,328,000.

2834. Will you give the proportion for each country?—For Great Britain it would be 40,877,000 *l.*, and for Ireland 5,450,000 *l.*

2835. Is that in the proportion of 15 to two?—Yes, it is.

2836. How much was paid into the Exchequer of Great Britain?—The loans paid into the Exchequer of Great Britain that year is stated in the Finance Accounts at 27,611,000 *l.*

2837. And how much was paid into the Exchequer of Ireland?—£. 4,730,000.

2838. How much remained from the Union, of loans, or was there any remaining?—£. 1,122,000, which is included in the 4,730,000 *l.*

2839. Was there not a loan on Exchequer bills besides, that year?—There was 900,000 *l.* on Exchequer bills.

2840. What was the whole sum then made up?—£. 2,708,000 of Funded Debt for Ireland, and 900,000 *l.* Exchequer bills; and 1,122,000 *l.* balance in hand from the former year; that will make to the credit of Ireland, that year, 4,730,000 *l.*

2841. Did Lord Castlereagh refer to the Scotch plan of Union?—He did.

2842. Can you inform the Committee what he stated on that point?—He said that, at the time the Union took place with Scotland, she was paid a sum of 400,000 *l.* in cash for taking upon herself the liability of the interest of the debt due by England at that time.

2843. Did he state any reason why Ireland should not be similarly recompensed?—He said, that Great Britain could not pay the amount, which was then estimated at over 20,000,000 *l.*

2844. And was that the reason the debts were kept separate?—Yes.

2845. That England was unable to pay compensation to Ireland for taking part of the debt?—Yes.

2846. Sir *Edward Grogan.*] Would the compensation to Ireland have amounted to a very large sum?—Yes.

2847. *Chairman.*] Was it not supposed, at the time of the Union, that Ireland, by the Union, was to get compensation by the reduction of taxation?—Lord Castlereagh said, that in peace it would make a deduction of upwards of a million a year.

2848. Did that event happen?—No, it did not; the taxation of Ireland increased.

2849. But it was the intention of Lord Castlereagh at the Union that the debts should be kept separate, according to your interpretation of the Act, and that Ireland should receive the benefit of a reduction of taxation?—The debts were

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were kept separate for the purpose of lessening her taxation, as a compensation for her not being paid for taking upon herself the liability of the British debt, at the same rate at which Scotland was paid.

2850. Then, Ireland took upon herself, at the consolidation of the two Exchequers, the liability of the English debt, without any compensation whatever?—From the mode in which the accounts were kept, she never got the price that was admitted to be due to her at the Union. She was offered by Lord Castlereagh a certain compensation in the form of a reduced taxation.

2851. Was there any compensation as to the amount that England would have had to pay for the carrying of the Union?—Yes.

2852. What was that?—Twenty millions in cash.

2853. What would have been the benefit to Ireland as to that?—She should have got a million a year, the interest of the 20 millions; that was the amount she would have got if it had been carried out on the same principle as that of Scotland.

2854. Were there objections to the proportion of 15 to two?—Yes, there were; both in the Commons and in the Lords.

2855. Subsequent to the Union; because we cannot go into the question before the Union?—There were constant objections.

2856. Do you know the bases upon which the proportions were formed?—The basis upon which the 2-17ths was formed was a statement of the supposed trade and commerce of the two countries.

2857. And that was objected to as not well founded?—Yes.

2858. I want finally to ask you this question: you have heard the evidence that has been given before this Committee, and you have examined several papers; has not that evidence, and those papers in several instances, accounted for the discrepancies which occurred to your mind in the Finance Accounts, before you came here?—They have explained discrepancies; the discrepancies still exist, but they have explained them.

2859. Will you be good enough to answer the question. Have not the evidence and the papers produced before this Committee modified your opinions as to several of those discrepancies?—They have explained them.

2860. Do you consider that they have explained them all?—No, they have not.

2861. Do you, or not, consider that the accounts have proved that they were kept according to the letter or the spirit of the Act of Union?—No, there never was an account stated, in my view, according to the Act of Union.

2862. Do you think that the evidence that has been given before this Committee establishes the correctness of Mr. McGregor's return of the accounts as between the two countries?—The figures, as to what Ireland was charged with, are correctly stated in Mr. McGregor's return; but the principle upon which those charges are made remains the same.

2863. Is there a sum of 4,500,000 *l.* which is not charged by Act of Parliament, and is there a difference of nine millions between the fact and Mr. McGregor's return?—The 4,500,000 *l.* advanced to Ireland in 1811 is not charged to Ireland in Mr. McGregor's account. The 5,500,000 *l.* that has been referred to in the year 1815 is charged to Ireland in his account, although there is no authority in the Act of Parliament for making that charge.

2864. Therefore, so far his account is wrong, according to your idea, as to the second of those sums?—Yes, it is.

2865. And you object to the way in which the account was kept?—Yes. I have to apply to the Committee to allow me to withdraw one of the accounts, and to hand in a fresh one. Sir Stafford Northcote has called my attention to an error in the account, and as it has not yet been been printed, I will, if the Committee will allow me, take it back; I will, by the next meeting of the Committee, prepare one that will not include the balances.

2866. What account are you referring to?—A statement that I handed in the first day.—(*The Witness was permitted to prepare a fresh Account.*)

2867. Have you turned your attention to the present condition of Ireland?—I have; I assure the Committee that this question of accounts has no interest for me, except as it relates to the present condition of Ireland.

2868. You have given evidence of the gross amount of taxation in Ireland from the year 1817; can you tell the number of houses in Ireland that paid assessed taxes in 1800 and 1814?—One hundred and forty thousand at the first period, and 135,000 at the second, was the number of houses that paid assessed taxes.

2869. There was rather a diminution then?—Yes, of about 5,000.

2870. What was the number of hearths?—The number of hearths that paid in 1813 was 328,000, and in 1821, only 195,000; so that you had a reduction of about 130,000 in the number of hearths.

2871. Do you consider that was the effect of excessive taxation?—The window tax shows that the number was reduced from 808,000 in 1863 and to 765,000 in 1821. It would seem to me as if the taxation had shut out the light and put out the fires.

2872. But did not many people put out their fires and shut their windows sooner than pay the tax?—That was the effect of the taxation, I think.

2873. Was there any duty on timber at the time of the Union?—A slight duty; but it was enormously increased. I think the duty on timber in Ireland at the time of the Union was very small, only 1 *s.* 10½ *d.* or 2 *s.* a load; in 1820, it was increased to 3 *l.* 4 *s.* 11 *d.* a load; the duty on deals increased from 10 *s.* 7 *d.* per hundred to 18 *l.*, and this was made the ground of a motion in the House of Commons; it was said that it prevented the building of houses, and therefore retarded the improvement of the lower orders.

2874. Was the duty on coal increased?—Yes; from 8 *d.* a ton to 1 *s.* 8 *d.*

2875. Sir *Edward Grogan.*] To what period are you speaking?—As to timber, the duty I speak of was between the time of the Union, 1800, and the year 1820. I am referring to the rate before the Union, when Ireland had a Parliament of her own, and 1820, when the condition should have been reversed.

2876. *Chairman.*] Will you specify the periods and the duty as to iron in the same way?—The duty on iron at the Union was from 9 *s.* 8 *d.* to 10 *s.* 8 *d.* a ton; that was increased in 1820 to 6 *l.* 9 *s.* 10 *d.* a ton.

2877. Has there been any reference to the effect of the increased taxation upon Ireland, and if so, will you state by whom, and at what time?—There have been several such references. Almost all the writers on political economy have referred

referred to the increase of taxation of Ireland at this period as proving two things; in the first place, the effect upon the condition of the people; and in the next place, as an instance of the effect of excessive taxation upon the revenue. It was referred to by the Marquis of Lansdowne and Lord Sydenham. They alluded to the immense taxation that was put upon Ireland between the period of the Union and 1820, as showing that the increase of taxation and the increase of the revenue were not at all contemporaneous. Sir John Newport pointed out that the effect of this increased taxation was to produce "a beggared gentry and a mixed peasantry."

2878. By over-taxation?—Yes.

2879. Can you state to the Committee the quantity of tobacco, wine, spirits, sugar, tea, and coffee, consumed in Great Britain and Ireland from 1800 to 1820 respectively?—In 1800, the quantity of tea consumed in Great Britain was 20,000,000 of pounds, and in 1820, it was 22,000,000. In Ireland, the quantity consumed was 2,900,000 pounds, and it increased in 1820 to 3,850,000. Tobacco, there was 11,000,000 lbs. for Great Britain in the former period; it increased in 1820 to 13,000,000 lbs. In Ireland, it was 6,750,000 of pounds in 1800; and it was reduced to nearly one-third, 2,500,000, in 1820. The quantity of foreign spirits in Great Britain was 5,085,000 gallons in 1800.

2880. Sir *Edward Grogan.*] Is that foreign spirits alone that you are speaking of?—Yes.

2881. *Chairman.*] What was the amount of foreign spirits consumed in Ireland?—Two hundred and thirty thousand gallons in 1800, and it had diminished to 35,000 gallons in 1820. In wine, Great Britain consumed in 1800, 7,728,000 gallons, and in 1820, 5,019,000; in Ireland, it was reduced from 1,124,000 gallons in 1800 to 508,000 in 1820. In coffee, there was 822,000 lbs. consumed in 1800 in Great Britain, and that had increased nearly eightfold, for 6,800,000 was consumed in 1820. In Ireland, the coffee consumed was 120,000 lbs. in 1800, and it had only increased to 207,000 in 1820. In sugar, the quantity consumed in 1800, in Great Britain, was 1,500,000 cwts.; in 1820, it had increased to 2,581,000; in Ireland, it was 355,000 in 1800, and it had diminished to 320,000 in 1820. As to the malt in Great Britain, the quantity in 1800 was 1,923,000 quarters, and it increased in 1820 to 3,227,000, while in Ireland there was a reduction; the quantity in 1800 was 421,000 quarters, and in 1820 it was only 221,000. In spirits, the consumption of Great Britain, in 1800, was 5,130,000 gallons, and in 1820 it had increased to 6,438,000.

2882. Sir *Stafford Northcote.*] These are home-made spirits, are they?—Yes; I have given the foreign. With regard to spirits in Ireland, it is very curious that Lord Castlereagh, in his statement, makes the average consumption of spirits, in three years ending 1800, over 4,000,000 of gallons, but the returns which are published for that year make the quantity 3,535,000; the quantity, in 1820, was reduced to 2,639,720; if Lord Castlereagh's account was correct, of there being over 4,000,000 in 1800, it makes a still greater reduction than these show.

2883. *Chairman.*] Is there any other article?—The only other article referred to in the Act of Union is beer. I have confined myself to the articles specified in the Act of Union. In Great Britain it was 7,721,000 barrels of beer in 1800, and 7,186,000 in 1820; there is no return of beer for Ireland in 1820. There is a lapse in the returns from 1795 to 1826. These articles that I have now spoken of are the articles that are specially referred to in the Act of Union, and I have not taken up any other. I have no data here. The general belief is, that the duty in Ireland has increased in a much greater ratio than it has in Great Britain.

2884. Will you put in the duties of the different periods?—I have the duties from 1800 to 1820 in this return, and if the Committee will allow me till Friday, I can give them from 1820 to 1840.

2885. Sir *Stafford Northcote.*] Do you think you would be able to make out a table, showing the consumption per head, both in England and Ireland, of each of these articles, at each of these times, and the contribution per head to the revenue upon them?—I could do so, but it would be an act of very great labour; the calculation I made was simply how much per cent. the consumption of Ireland was of each article.

2886. Sir *Edward Grogan.*] Do you mean that there is a certain quantity taken for home consumption?—No, that is not what I have done; the table I have prepared shows in 1800 the quantity of tobacco, tea, sugar, wine, spirits, and malt consumed in Great Britain and Ireland; in 1800, the tobacco consumed in Ireland was 56 per cent. of that consumed in Great Britain.

2887. What do you mean by 56 per cent.?—I mean the Irish consumption was 56 to that of Great Britain; in 1820 the Irish consumption was only 19 and seven-tenths per cent. of that of Great Britain; in 1840, it had increased to 27 per cent.; and in 1860, it had fallen to 20 per cent.

2888. Have you in that calculation taken into account the relative increase of the population of the two countries?—No; this is merely the percentage which it bears; it has nothing to do with the population.

2889. *Chairman.*] Do you mean to say that that would give you any clue to the actual consumption of the people of Ireland?—It does not include the quantity of these articles that were sent from England duty paid.

2890. Then does it give you any clue, or not, to the actual consumption?—It does not include the whole consumption.

2891. Are there not great quantities of several of these articles which are not imported into Ireland directly, and which are consequently not mentioned in these duties?—There are quantities.

2892. Take sugar, for instance. What was the consumption of sugar in each of the periods you have named?—The consumption of sugar is returned in the year 1800, in Ireland, at 298,000 cwt., which is 20 per cent. to that of Great Britain; in 1820, it was 380,000, which was 15 ½ per cent.; in 1840, it was 366,000, which was only 10 per cent.; and in 1860, it was 306,000 cwt., which was only 3 per cent.

2893. Therefore, you will admit that that gave you no idea of what the consumption of sugar in Ireland was?—Certainly; the return must be taken *quantum valeat*; we know that the bulk of the sugar pays duty on this side the Channel.

2894. Does that return give the amount of sugar consumed in Ireland?—It does not.

2895. Therefore you are to add whatever was imported into Ireland from England, having paid the duty in England?—That ought to be added to make the account correct, to get the proper consumption.

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2896. You also say that you can form no opinion of what it was?—I may have an opinion, but I cannot sustain it by official data.

2897. What was the proportion of sugar to coffee in the year 1800; can you give that?—One is sold in hundred weights, and the other in pounds. I can make the calculation against the next day of meeting, if you wish.

2898. Have you ever seen the Report of the Committee of the House of Lords in 1852, on the Consolidation of Advances?—I have.

2899. Have you read Mr. John Stewart's evidence there?—I looked through it.

2900. Have you seen the tables that he gave, which are exactly to the same effect?—I have.

2901. Have you compared them with your own?—Only cursorarily.

2902. Do you know whether they agree?—With regard to the earlier period they do.

2903. Were the Irish duties increased more than the English?—Yes; the duty on tea in England would have been about 1 *s.* a pound, that was 35 per cent. *ad valorem*, and the value of the tea was 2 *s.* 6 *d.*, and in Ireland it was only 5 ½ *d.* black, and 7 ½ *d.* green. The duty on tobacco in Great Britain was from 1 *s.* 7 *d.* to 4 *s.* 7 *d.*; in Ireland it is only 1 *s.* In foreign spirits, Ireland was less than Great Britain; in coffee it was only about one-third: the duty on coffee in Great Britain was from 1 *s.* 6 *d.* to 2 *s.* 6 *d.* a pound; in Ireland it was 6 *d.* to 8 *d.*

2904. Have you made any calculation of the relative consumption of these articles in 1800 and 1820?—Yes, I have made a per-centage calculation.

2905. What are they?—The return of 1800 gives the total per-centage of all the articles at about 27 ½ per cent., and in 1820 that was reduced to 16 per cent.

2906. What were the duties that the articles of Union required by fixed taxation in 1820?—I think the proportion was about one-fifteenth; Ireland should have borne one-fifteenth of that of Great Britain; at the Union it was fixed at two-fifteenths.

2907. Then in 1820 you think it was one-fifteenth?—Yes, the consumption had fallen so much.

2908. Therefore, if the consolidation of the two Exchequers had not taken place, Ireland would have obtained the relief of that one-fifteenth?—She would; that is as near as I can go to the calculation.

2909. What were the actual proportions of contribution in 1820?—According to my view of the case, in 1820 and up to the present time, you would have to deduct the interest of the pre-Union debt.

2910. I am asking you what it was, not what it ought to be?—It was about one-ninth, I think.

2911. Then you think the relative ability to bear taxation was not in its proportion?—It was only a fifteenth, and the taxation was one-ninth.

2912. Was there a Committee appointed in 1819 on this subject?—Yes; there was a Committee appointed in 1819, of which Sir John Newport was chairman, to investigate the condition of the poor in Ireland; and in its Report there is a statement with regard to the general distress. That Report says, "The general distress and the difficulty of employment are so notorious as to render it unnecessary for your Committee to encumber their Appendix with particular evidence to establish the extent and variety of the evil." It adds, "The small extent to which their recommendations have been acted upon, demonstrates lamentably the want of capital, which in Ireland hinders all effort at improvement. The want of capital in Ireland is attributable to various causes; capital can accumulate only out of the savings of individuals. In Ireland there are few persons, who either in manufacture or agriculture, conduct their operations on such a scale as to admit of much surplus for accumulation. It is impossible to overlook the lamentable circumstance, almost peculiar to that country, of the non-residence of a great proportion of the proprietors, and especially of that portion which could contribute by their rank, their wealth, and their moral influence, to operate beneficially on the habits and comforts of the lower classes. The expenditure of income in England resulting therefrom, enhances the claims of Ireland on the generous consideration of Parliament." That is an extract from the Report of Sir John Newport's Committee in 1819.

2913. Was that continued in 1823?—In 1823, there was another Committee appointed, and that was continued in 1826 and 1827.

2914. Did they report in 1823?—I think the Report was in 1824.

2915. Does the Report give anything that bears upon this point?—It repeats the same language; that the evil of Ireland arises from want of capital and want of employment.

2916. Did Sir Robert Peel, in 1829, refer to the legislation for Ireland, and in what terms?—He referred to the condition of Ireland, and said that there was not a single year since the Union in which Ireland was governed by the ordinary course of law; and he went on to recite the Coercion Acts and various other Acts, and he expressed a hope that the measure he was about to bring in, Catholic Emancipation, would cure some of the evils from which she had so long suffered.

2917. Was there another Committee in 1830?—Yes; the present Lord Monteagle presided over that Committee, and they repeat the same language, that the evils to Ireland were want of capital and employment. This Committee recommended an alteration in the system of education, and the national system was introduced.

2918. Let us go on to 1836; I think there was another?—There was another in 1836, which was continued in 1837 and 1838. I should have said that the Committee of 1832 thought they had cured the want of capital by introducing national education; that was their panacea. In 1837 the Committee thought they had cured the want of capital by introducing the Poor Laws; that was like cutting off a piece of the lower part of the blanket to add on to the top in order to make it larger.

2919. That had no great effect in introducing capital, had it?—Not the slightest; they could not have, as long as the drain from excessive taxation continued.

2920. Was there a Commission in 1845, and what was its report?—There was the Devon Commission in 1845, giving the most lamentable account of the position of Ireland; it reiterates the same thing, want of capital, and want of employment, and thought it might be cured by a settlement of the land question.

2921. The next one was in 1852; a Commission of the Lords, was it not?—Yes.

2922. What was the result of that Commission?—They relieved Ireland from the operation of what was previously alleged to be a debt, to pay the cancelled annuities.

2923. Did

2923. Did not that relieve Ireland of 2,000,000 *l.* upon the ground that that had been misspent by the Government, and that the people were not able to pay it?—It did.

2924. Do those reports all concur in referring the condition of Ireland to the want of capital, and to the general evils arising from excessive taxation?—Yes, they do. In 1849, after the Devon Commission was brought in, Sir Robert Peel introduced a measure for the sale of the encumbered estates, and in introducing it, he said: "Unless some great attempt is made to rescue Ireland from the grievous calamity impending, unless you can, by some means consistent with justice and equity, introduce new capital, new views of improvement, new feelings into the country, in the place of the despair and poverty which now overwhelm it, I see no hope of her future regeneration. I would try the intervention of a competent authority, acting with the sanction of the Government, and with the Government to take a comprehensive view of the condition of the whole of these unions, and to attempt to suggest means by which there shall be that transfer of landed property which I believe to be the root of improvement in Ireland. Some simple measure is necessary for the relief, not only of Ireland, but of this country. Only think in what manner the destitute poor of Ireland affect the condition of the labouring poor here, by their immigration into this country, which you can neither prevent nor control; that immigration is a disadvantage which arises from the want of employment for the population of Ireland."

2925. Mr. *Hankey.*] What is it you are referring to?—A speech of Sir Robert Peel in introducing the Encumbered Estates Bill.

2926. *Chairman.*] What was the population of Ireland, from 1800, in the different periods you have spoken to; did it not increase?—It increased down to 1841; it then diminished.

2927. What was it in 1800?—About five millions and a half.

2928. What is it now?—About the same.

2929. Then we have returned to the same amount of population we had then?—Within about 200,000 now.

2930. What was the taxation in 1800?—Previous to the Union, somewhere about 2,900,000 *l.*

2931. What is it now?—Six and three-quarters.

2932. So that while the population has remained nearly stationary, the taxation has increased in the proportion of two millions odd to six millions odd?—I can give you the exact figures. A Parliamentary Return was issued last Session, and the taxation stated in it for Ireland in 1801, is 2,917,000 *l.*, and in 1861-2, after a lapse of 60 years, 6,792,000 *l.*

2933. The population reached a much higher number in 1846 and 1847, did it not?—The largest Census Return was in 1841.

2934. What was the taxation of that year, and what the amount of population?—The amount of population, in 1841, was 8,175,000, and in that year the taxation was 4,200,000 *l.* which was equal to 10 *s.* 6 *d.* a head.

2935. So, while we have decreased from 8,000,000, in 1841 to 1864, in population, by 2,500,000, we have increased by the same amount of pounds in taxation?—Yes, the taxation, per head, had increased from 10 *s.* 6 *d.* in 1841, to 1 *l.* 3 *s.* 5 *d.* in 1861.

2936. There are several branches of wealth in Ireland; have you considered whether they have increased or diminished from 1841 to the present time?—There has been a very great diminution in the area under cultivation, in that period, and consequently in the wealth.

2937. Take one of those proofs of wealth; for instance, the savings bank deposits; are you able to give any detail of the increase or diminution in those deposits?—The deposits in the savings banks, in 1841, were 2,243,000 *l.* (they had increased in 1845); the number of accounts in 1841 was 77,500; in 1848 the number of accounts had increased to 96,400, and the amount deposited had increased to 2,921,000 *l.*; in 1861 the number of accounts was only 70,000, that was less than in 1841, and the amount of deposits was 2,153,000 *l.*; which was also less than in 1841.

2938. Have you an account of 1864?—I do not think they are issued yet.

2939. Mr. *Hankey.*] Will you give us the population in 1846?—We have no return of the population in 1846; we have it in 1841; 8,175,000 was the population then.

2940. And in 1860 or 1861 what was it?—In 1861 it was 5,764,000.

2941. Then the amount in the savings banks has increased very largely in proportion to the population, has it not?—In proportion to the population it has.

2942. Lord *John Browne.*] It has diminished absolutely, has it not?—It has diminished absolutely.

2943. *Chairman.*] What was the value of live stock?—The value of live stock in 1841 was 21 millions; in 1851 it had increased to 29 millions, showing an increase, in the ten years, of eight millions.

2944. Take it to the present time?—In the ten years, between 1852 and 1862, it only increased two millions.

2945. And since then what has it been?—Since then it has diminished considerably.

2946. Have you any statement of it?—I have the last return here.

2947. Give me what was the last return?—The value of live stock in 1863 was 29,997,000 *l.*

2948. Is that a diminution?—That is a diminution of about five millions since 1859, and it leaves the live stock of Ireland, in 1863, about 800,000 *l.* more than it was in 1851.

2949. But there has been a diminution of 5,000,000 since 1858?—Yes; in 1858, the live stock of Ireland was valued at 34,334,000 *l.*?

2950. Did you take the whole of the live stock, or did you go through the details and different classifications?—I took the value of the whole.

2951. Can you put it in?—I have not written it out, but I can do so.

2952. What was the tillage in Ireland in 1846, and the value of the crops?—Sir Richard Griffith, when examined before a Committee of the House of Lords, in 1852, gave an estimate, in his evidence, of the area under tillage in Ireland in 1846. This is the Report of the Lords: it says, the area under tillage was 7,500,000 acres, and the value of the crops was 43,000,000 *l.* of money; it states that there are six millions and a half of acres under pasture and meadow, the value of which was 8,120,000 *l.*; the total gross value of the agricultural produce of Ireland that year it gives at 51,125,000 *l.*; that is, valuing them without reference to the potatoe failure, merely giving the ordinary value of the crops.

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2953. One thousand eight hundred and forty six was the year of the potatoe failure, was it not?—It was.

2954. What are they now reduced to?—As to the area under tillage in Ireland, the quantity under grain last year was only two millions four hundred and eight acres, and the area under green crops, which includes the potatoes, was one million four hundred and seventy-seven thousand, so that you have there only three millions now under tillage; that is, that would employ manual labour of any kind as against seven millions and a half, which Sir Richard Griffiths stated was under tillage, employing men in 1846; so that there is three millions five hundred thousand acres of land which used in 1846 to give employment to the Irish population, which is not now stirred either with the spade, the plough, or affords any labour at all.

2955. It has been turned into pasture and meadow, has it not?—In many cases it is only the natural grasses that are allowed to grow up through it. When you talk of land being turned into pasture in this country, you mean that it has been laid down under grass, and prepared for the purpose, but a great portion of the land of Ireland has been allowed simply to lie, and to get gradually covered with the natural stock of grass.

2956. Sir *George Colthurst.*] Is that the case in every part of Ireland?—There are some parts which are more fertile than others.

2957. Has this taken place in every part of Ireland?—I have not been in the north-west of Ireland at all.

2958. Then you only speak from travelling through one locality perhaps?—I speak, principally, of the south and the east.

2959. Is the value of the land which has gone into pasturage and grass given in the last return?—I have not come to the value at all of the last period. I have only given the quantities.

2960. Lord *John Browne.*] Are you not aware that, no matter what grass seed you sow, when land has been a certain time in grass, the natural grass will take the place of that which you sow?—I know, as a farmer, that if you leave land of a light thin soil character under grass, the furze will come up through it.

2961. That was not my question. I ask, no matter what the land is, or what grass seed you sow in it, if you leave it in grass for a certain length of time, whether the natural grass will not occupy the land, and take the place of that which you sow?—I think it depends upon the mixture of grass seeds which you put in.

2962. *Chairman.*] You have stated the area that has gone from agricultural land into pasture; have you no account, or any estimate of the change of value?—I have made an estimate myself, but I do not wish to give it; and I will quote from a document issued by Dr. Hancock last year, addressed to Sir Thomas Larcom, with reference to this subject. He states that the average estimated value for four years, ending in 1860, of the land employing labour, that is the land under tillage, was 30,000,000*l.* That would be considerably under what Sir Richard Griffiths stated it in his evidence in 1846; he made it 43,000,000*l.* Dr. Hancock states the value estimated from a return for cattle that would represent the pasture land, in those four years, as 10,000,000*l.* as against 8,125,000*l.* of Sir Richard Griffiths.

2963. Is not Sir Richard Griffiths' return an official document?—It is evidence given before a Committee of the House of Lords.

2964. Is the other return even known to be by Dr. Hancock?—Yes, it was published with his name.

2965. But he has no official authority, has he?—When I am asked as to the value of the land, I would rather give his estimate than my own. In 1862, Dr. Hancock makes the value of the tillage ground of Ireland 17,000,000*l.*, and the value of the grass ground 7,951,000*l.*

2966. Do you know what was the value of the grain exported from Ireland in 1840 and 1841, as compared with the imports in grain?—The value of the exports in grain in five years, from 1840 to 1845, was 18,300,000*l.*; for the five years, from 1845 to 1850, the imports were 22,000,000*l.*, and the exports were 10,000,000*l.*, so that upon the 10 years the value of the exports exceeded the imports by 6,000,000*l.* In the 10 years, from 1850 to 1860, the value of the exports of grain fell short of the imports by the enormous sum of 16,659,000*l.*; and in the three years, from 1860 to 1863, the value of the exports fell short of the imports by 13,240,000*l.*

2967. Then you make out that, instead of being an exporting country, Ireland has been an importing country?—We are not growing enough grain now for our own consumption.

2968. What is the difference of value that Ireland has lost lately?—We have lost, within the last 13 years, 30,000,000*l.*

2969. How has that been paid for, do you conceive?—I think that has made an inroad on the capital of the country.

2970. You think that it is paid out of capital?—I think it has made an inroad upon it; it has prevented its accumulation.

2971. You also say that while the grain crops have diminished in that way, the live stock has also diminished. You are aware also of the theory, that when the grain crops diminish, the live stock would increase proportionately?—I know there is such a theory. During the first five years to which I refer, we exported 18,000,000*l.* worth of grain, and the live stock of Ireland increased at a much greater ratio than it has done since.

2972. Has it increased or diminished since?—It has diminished within the last four years, decidedly, and the area under tillage has also lessened.

2973. Therefore, both the serial crops and the live stock have diminished?—Yes.

2974. Mr. *Hankey.*] Within the same period?—Yes.

2975. *Chairman.*] The live stock increased up to 1859; has it increased since?—It has decreased since 1859; but the area under tillage and the quantity of live stock have decreased between 1858 and 1863, and both the area under tillage and the live stock increased considerably between 1840 and 1845.

2976. Do you recollect, in 1847, that there was a great loss of the potatoe?—There was.

2977. Did you ever see a calculation of the loss which Ireland had in that year, or are you aware of such calculation?—There was a calculation which made it an enormous amount.

2978. Do you recollect the amount?—I do not recollect it.

2979. Was it 20,000,000*l.* do you know?—Sir Richard Griffiths said that, in 1846 alone, it was 16,000,000*l.*; so that, without taking in 1847 or 1848, I should estimate the loss to Ireland,

Ireland, from the potatoe, in those three years, at 30,000,000 *l.*

2980. How much per head was the taxation of Great Britain and Ireland in 1801, and what is it now?—In Great Britain, in 1801, it was 3 *l.* 7 *s.* a head; in 1861 it was reduced to 2 *l.* 13 *s.*; while in Ireland it was 11 *s.* 2 *d.* per head in 1801, and in 1861 it was 1 *l.* 3 *s.* 5 *d.*; so that you had the decrease in Great Britain of 14 *s.* per head, and an increase in Ireland of 12 *s.* 3 *d.* per head in the same period. The view I take is, that the increase in Ireland has gone to make the decrease in Great Britain.

2981. Do you know the different valuations of the different sources of wealth in Great Britain and Ireland in 1800, and at the present time: first, the lands such as would be assessed to the income tax?—I do not think there was any assessment of the income tax for Ireland so early as 1801.

2982. But was there any assessment that would lead to it; are you able to show any calculation as to that in any way?—I cannot do it now; but I think I could do it.

2983. Do you know what the valuation of lands in Ireland was?—The total valuation in Ireland for poor law purposes was 13 millions.

2984. That was levied almost exclusively on lands, was it not?—On lands and houses. In 1846 that valuation is stated in this Report of the Lords as having been over 13 millions. Now the view is, that the valuation should be about a fourth of the value of the gross produce in an agricultural country, and in Ireland Sir Richard Griffiths stated the value of the crops of Ireland in 1846, at 51,000,000 *l.*, this was the value of the property; the rent would have been about one-fourth, which would have been 13 millions; that corresponds very closely with the actual assessment of Ireland at the same period. If you take the value of the produce last year, when it had gone down to 36 millions, say the rent one-fourth, would have been diminished to about nine millions.

2985. How much is the whole property valued at to the income tax of Ireland?—According to this return of last Session it was, in 1862, 21,638,975 *l.*

2986. How much is it in Great Britain?—£. 301,380,730.

2987. What is the proportion between them?—The proportion of Ireland was about 1-15th of the whole.

2988. And that is the proportion you gave in 1820 also, as to the proportion of taxation that would be given according to the Act of Union?—Yes, according to the Articles of Union.

2989. Do you know how much in the pound on the valuation of taxation it is in Ireland and England?—This return states that it is equal to 4 *s.* -¾ *d.* in the pound for Great Britain, and 6 *s.* 3 *d.* in the pound for Ireland, the first year the income tax was levied, when there was a means of ascertaining the income of Ireland; that was in 1853; the amount in Great Britain was 4 *s.* in the pound, and in Ireland 4 *s.* 2 *d.*, so that at that time Ireland was taxed according to the principles of a very great statesman, Sir Robert Peel, and there was that equality; but since 1853 the principle of taxation has been altogether altered from that upon which it then stood, and we now pay 6 *s.* 3 *d.* in the pound. While Great Britain has only increased three farthings in the pound in the nine years, in Ireland it has increased 2 *s.* 1 *d.* in the pound, that is, from 4 *s.* 2 *d.* to 6 *s.* 3 *d.*

2990. Have you ever made a calculation, how much the taxation of Great Britain would be at the same rate at which we are taxed in Ireland?—If Great Britain paid 6 *s.* 3 *d.* in the pound, she would have paid 94,000,000 *l.* in 1862; but she only paid 61,000,000 *l.*

2991. Then Great Britain pays a smaller rate on the valuation?—She does.

2992. Do you recollect the repeal of the Corn Laws?—Yes, I do.

2993. Did not that make a very great alteration in the value of land and agricultural produce in Ireland?—It did; a very serious one.

2994. Do you recollect that Sir Robert Peel acknowledged that in his speech, when he introduced that measure?—Yes.

2995. Did he propose any equivalent, or suggest any equivalent or any exemption, that was just towards Ireland on account of the injury that was done to her by the repeal of that Act, for the benefit of England?—He transferred the half of the cost of the police, borne by the Irish county cess, to the Consolidated Fund; and he also said he put the income tax upon Great Britain, and not upon Ireland, because Ireland was paying her quota under the Act of Union.

2996. Then the exemption of Ireland from the income tax was founded on the reason of what Ireland would suffer by the repeal of those laws?—He assigned as the reason for Ireland not paying the income tax, that she was paying her quota according to the Act of Union.

2997. What was the revenue at that date?—The revenue of Ireland was 4,708,000 *l.*

2998. And that was the idea Sir Robert Peel had, that that was the quota that Ireland ought to pay?—Yes.

2999. What was the revenue of England at that time?—The payment of England that year was 51,324,000 *l.* In the five years between 1842 and 1847, Ireland paid 22,500,000 *l.* of taxes, and under the policy which was then pursued, it was diminished in the ensuing five years, and she only paid 21,947,000 *l.*; so that the effect of Sir Robert Peel's policy was to diminish the taxation of Ireland. Great Britain, on the other hand, paid 254,000,000 *l.* in the five years from 1842 to 1847, and that was increased to 260,600,000 *l.* in the following five years.

3000. Therefore Sir Robert Peel not only acknowledged that that was the quota for Ireland, but that she actually paid that quota?—Yes; he acknowledged it directly, and he acknowledged it in the system of taxation that he introduced.

3001. Then any excess of taxation was beyond the quota that Sir Robert Peel considered was the proper one for Ireland?—Decidedly so. Sir Robert Peel's policy may be considered to last for the 10 years ending in 1852, and Ireland then paid 44,000,000 *l.* During the last 10 years she has paid 63,314,000 *l.*

3002. At that time the population of Ireland was 8,000,000, I think?—Yes.

3003. And it is now reduced to 5,500,000?—Yes.

3004. Therefore, the infliction of taxation which Ireland has borne since 1852, has been totally contrary to the policy of Sir Robert Peel?—Yes.

3005. As well as contrary to the Treaty of Union?—Yes; Sir Robert Peel refused not only to increase the spirit duty, which is now a very heavy

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heavy tax upon Ireland, but also to impose the income tax; he dissented from the equalization of the spirit duties.

3006. Do you think that the increased duty upon spirits has effected much in the increase of revenue, or effected much in Ireland in the way of benefit?—It has increased the revenue, but I think it has been exceedingly detrimental. In 1852 the consumption of whiskey in Ireland was about 8,000,000 of gallons.

3007. Was that the home consumption?—Yes.

3008. Was there no export?—There was some export in addition to that, but I am speaking solely with regard to the effect upon the people of Ireland; the consumption was then 8,000,000 gallons. The duty was 1,000,000*l.*; whiskey was worth, at that time, about 8*s* a gallon, so that it cost the population about 3,200,000*l.* The duty has increased to 10*s.* a gallon, and under that system of increased duty the consumption has gone down in the 10 years: in 1862 it was 5,000,000 of gallons. I see by the return that has been just issued it is less than that; but taking it at 5,000,000, that is a large reduction from 8,000,000 in 1852; whiskey, at present, costs 16*s.* a gallon; so that the Irish people have to pay 4,000,000*l.* of money for 5,000,000 of gallons, where they used only to pay 3,200,000*l.* for 8,000,000; and out of that 4,000,000*l.* the revenue gets 2,500,000*l.*; so that instead of there being two millions and a quarter spent in the purchase of grain and the payment of labour, there is now only a million and a half; and under this system the number of distillers has been lessened, the number of persons employed has been lessened, and, at the same time, the comfort of the people has been diminished in this way, I think the article sold with a duty of 10*s.* offers a greater temptation to adulteration. The number of public-houses has not diminished at all in the ratio of the consumption; so that I fancy it has led to the substitution of an exceedingly impure article for a pure one. At the same time it has increased the cost upon Ireland, drained away her income, and materially affected her position.

3009. Do you think that illicit distillation has been a consequence of this increase of duty?—I think it has in the west and in the north, but there is very little of it in my neighbourhood.

3010. Are you aware of an immense emigration from Ireland?—There is an enormous emigration.

3011. What, in your opinion, is that emigration caused by?—I think it has arisen from the want of capital and the want of employment, as has been stated in so many of the reports upon Ireland; and that the excessive taxation prevents the increase of the capital, and consequently the employment of the people.

3012. Has not the want of employment been increased by the transition from agricultural pursuits to the rearing of stock and cattle?—Within the last ten years there has been very little increase of cattle in Ireland; there has been a diminution in the land under tillage.

3013. Do you attribute the want of employment to the diminution of the tillage?—Decidedly.

3014. And do you think that is the cause of the emigration that is taking place?—Yes; the diminution of the tillage is the result of the diminution of capital; I cannot separate the two things; if the capital was in Ireland, it would seek employment.

3015. Do you think that every species of agriculture has decreased in the country?—Speaking purely of agriculture, it has.

3016. And live stock within the last five years has decreased?—Yes.

3017. And the only thing that has increased is taxation?—Yes; and poverty and emigration.

3018. Do you know anything about the receipts of the railways; they have been a new source of industry in Ireland, have they not?—They have; but the railway property in Ireland has gone down very greatly in value.

3019. Within what period?—I think within the last three years. As to the principal railway in Ireland, the Great Southern and Western, there has been a diminution of about 25 per cent. in the value of that property. The total receipts of Ireland show a great contrast with that of Scotland. The population of Ireland is double that of Scotland. The railway receipts of Ireland, in 1862, were only 1,446,000*l.*; in Scotland they were 3,153,000*l.* The number of passengers travelling in Scotland, out of her population of 3,000,000, was 18,000,000; and in Ireland, out of her population of over 5,000,000, only 10,000,000 travelled by railway. The goods transmitted, which represents the labour of the people, shows the great want of employment in Ireland; for in Scotland there were 15,000,000 tons of goods carried by their system, and in Ireland only 1,600,000 tons.

3020. Then, as to trade in the factories; take the linen trade, for example; that has increased, has it not?—The linen trade has experienced a considerable stimulus in the last three years, in consequence of the failure of the cotton crop; but the value of the exports in Irish linen had not increased in a period of 60 years. In 1791, the value of the linen exported from Ireland was within 200,000*l.* of the value of that which was exported in 1860; there has only been an increase of 200,000*l.* in the 70 years.

3021. Is there any increase in the number of factories?—There were no factories formerly; it was all hand-spinning and hand-weaving.

3022. Has the quantity of flax cultivated in Ireland increased much?—Within the last two years it has; but if you judge by the quantity of flax seed imported, it was as much in 1800 as it was in 1860.

3023. It was confined chiefly to the north, was it not?—No; the linen manufactories spread all over Ireland. Bandon had a large manufactory; Limerick had a large manufactory. There was hardly a farm that did not grow a small quantity of flax, and it was spun at home.

3024. Is it not confined now to the north?—Almost exclusively.

3025. I believe what is cultivated now in that part of Ireland is merely by persons for the purposes of their own families, and that to a very small extent?—There is not anything like so much grown as was grown formerly within my recollection.

3026. Now, take the manufacture of wool, do you know anything of that?—The woollen manufactures in Ireland at the time of the Union were in the most flourishing state. There was a duty of 10 per cent. upon the export of wool from Great Britain to Ireland. Mr. Hustler, who was examined before a Committee of the House, stated that the same wools were much higher in Ireland than they were in Norfolk, showing that there was a home consumption for the whole of her wool in Ireland at that time. In the year 1820,

1820, the woollen manufacture had almost totally disappeared. Within the last few years it has begun to revive in some places; such, for instance, as the making of friezes.

3027. Has the manufacture of cotton increased or decreased?—An old gentleman in the cotton trade told me that he recollected when there were over 100 cotton manufacturers in Ireland, but his mill was the only one of them remaining.

3028. Have you seen the Inspector of Factories Report?—I have looked at it. It gives the numbers employed in Ireland in manufactories altogether as 57,000, and the total for the United Kingdom 775,000.

3029. Does that show a diminution in Ireland, within a certain period, of almost every trade?—Yes.

3030. With the exception of the linen?—Yes; I look upon it that the increase of the linen trade in the last three years as being owing to adventitious circumstances; the failure of the cotton supply has greatly enhanced the value of it.

3031. Are you aware of any sugar factories for refining sugar in Ireland?—Yes.

3032. Where?—At Dublin, Cork, Waterford, and Limerick.

3033. Is there one now in Ireland?—I believe not.

3034. Do you know anything as to the remittance of stock from one country to the other. Will you state the various periods, and whether it has increased, altered, or fluctuated?—The return I have before me, merely contrasts the ten years, from 1841 to 1851, with the ten years since that. The view I took was, that there had been such a change in the policy of the taxation of Ireland, that we should find in that the key of the explanation; in the ten years between 1841 and 1851, the investments in the Government funds in Ireland had increased from 31,000,000 *l.* to 38,000,000 *l.*, being an increase of about seven millions and three quarters a year; from 1851 to 1861 the increase was only 564,000 *l.*; the balances in the banks, which are principally lodgments of money on deposit receipts, had increased in the former ten years by four millions and a half, and in the latter ten years it had only increased by three millions and a half; the investments in railways went on at about the same rate in both periods; but in the former ten years, the total increase of the capital of Ireland under the four heads of "Live Stock, Investments in the Funds, Balances in Banks, and Investments in Railways," would have been close upon 25,000,000 *l.*; in the latter period it would only have been about 12,000,000 *l.*; in the interim an increase had taken place in the taxation to the amount of 19,000,000 *l.*; so I think there is a connection between the slower increase in the latter period and the quicker increase in the former, which is almost entirely to be attributed to the increase of taxation.

3035. Sir *Edward Grogan.*] Does your account of stock come down later than 1860?—The account before me does not; but I could give the amount.

3036. *Chairman.*] You spoke of stock in the hands of the banker's?—Investments in the Government funds.

3037. Have you turned your attention to the transfer of stock backwards and forwards to and from England?—I have given that amount.

3038. How much do you say it is?—There was an increase between 1841 and 1851 of 7,000,000 *l.*, and between 1851 and 1861 of only 500,000 *l.*

3039. Then the balance was in favour of Ireland, and against her now?—There was a balance on the ten years of 564,000 *l.*; in the last three years there has been a balance the other way.

3040. Can you give the amount of that?—I cannot, at once.

3041. What has been the circulation of the banks?—That has considerably decreased since 1846. I think the amount actually issued by the Irish banks at present is about a million under what was authorised in 1846.

3042. The savings bank, you say, have increased in actual amount, but the depositors have lessened?—The actual amount has diminished, but Mr. Hankey asked me with regard to the comparison with the population.

3043. Is it not a fact that those who remain are better off than they were, and that the proportion is accounted for in that way?—I do not think that the same class which remain are better off; the amount of the lodgments in the savings banks in 1841 was 2,243,000 *l.*, and in 1861, it was 2,153,000 *l.*, so that it is absolutely less.

3044. Do you know anything of the nature of the loan funds?—I look upon the loan funds as being no test at all; I can give it if the Committee wish it, but I do not think the state of the loan funds is any test.

3045. Do you know anything of what is called the reproducing loan fund, or how it is formed?—No.

3046. Do you know anything about the fisheries of Ireland?—I do, a little.

3047. Can you state what the number of men and boats employed was?—Not from memory; I have it not before me.

3048. Have they increased or diminished?—They have diminished.

3049. Both in the number of men and in the number of boats employed?—I think so; that is my impression from memory; but I have not the figures before me.

3050. Have you formed any idea of the uncredited debts of Ireland?—I have an idea about it; but it must be very vague and general.

3051. Have you seen any calculation of it?—I have.

3052. But you have not formed any?—I have not.

3053. You state that the public taxation for public purposes has increased in Ireland; are you aware whether the local taxation has increased?—If you contrast the last taxation with what existed before 1841, it has decidedly; but if you contrast it with the period of the Irish famine, it has diminished.

3054. I mean since 1841; has there been any increase since that?—Yes, there has been a great increase.

3055. How much do you calculate the whole of the poor law to amount to?—About 700,000 *l.* a year.

3056. It has amounted to upwards of a million, has it not?—Yes.

3057. That is the tax added on land long since the Union?—Yes.

3058. Are there not several other taxes, such as police, laid on the land, which never was borne by Ireland before the Union?—Yes, the extra police was thrown on the land.

3059. Half the police, I believe, was formerly put on the land?—Yes, and the extra police since.

3060. Therefore, the local taxation has increased as well as the public taxation?—It has.

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3061. The public taxation of England has diminished, has it not?—It has diminished rateably with her property.

3062. Has not the local taxation in England decreased; or are you aware of the return of Mr. Hume, which makes a decrease of 4,000,000 *l.* on the local taxation, which has been transferred from local sources to the Consolidated Fund?—There is such a reduction, but there is no return of the amount expended, as I understood, by the roads and highway trusts in England, which corresponds with our grand jury cess in Ireland.

3063. Have you seen a return of Mr. Hume's, which gives a sum of upwards of three millions —nearly four, I believe; it is for the taxation of the country to the Consolidated Fund?—I have not seen that return.

3064. Are you aware of such a return?—No.

3065. Mr. *Lowe.*] You mentioned five articles, I think, in the beginning of your evidence, upon this point—timber, windows, hearths, coals, and malt—which were subject to taxation at the beginning of the century?—Yes.

3066. Are any of those articles subject to taxation now?—Timber, I believe, is the only one.

3067. And that is a nominal duty, is it not, almost?—I think timber is the only one subject to duty now.

3068. Then, Ireland has been relieved from taxation upon those five articles?—Yes, but I am speaking of the date between the year 1800 and the year 1820.

3069. These are rather material remissions in taxation, are they not, especially as to hearths and windows, which pressed upon the poor very heavily?—The amount remitted was not a large item; I think the total revenue from these sources did not exceed 300,000 *l.*

3070. Can you point out any duty that operated so as to destroy any manufacture, or any branch of industry in Ireland; can you mention any particular instance of that sort?—The Report of the Committee of 1822, stated that the coal duty affected the manufactories of Ireland materially.

3071. That does not exist now, I believe?—No. Then the increase of the spirit duty has reduced the quantity manufactured to less than one half what it was formerly.

3072. Do you not think that is made out by the amount of distillation?—I do not think it is.

3073. Can you point out any other. You state, in general, that Ireland is ruined by excess of taxation; I want you to give me some instance where the effect of this taxation has so operated?—When I spoke of Ireland being ruined by excessive taxation, I think I referred to a particular period, from the year 1800 to the year 1820.

3074. I thought that you were referring from 1820 to the present time?—No; I said there was a very large increase in the taxation of that period. When I said I thought Ireland was ruined by excessive taxation, I referred particularly to the period between 1800 and 1820.

3075. You have detailed a great number of calamitous circumstances, the closing of a number of manufactories, the neglect of tillage, and different matters; you do not trace all these to taxation, do you?—I do.

3076. How; will you show me an instance?—The manner in which I trace it to taxation is this; that the increase of taxation prevents the growth of capital, and the want of capital circumscribes the quantity of employment; hence excessive taxation entails poverty and destitution.

3077. But it is the same taxation that we have in England, and it has not prevented the growth of capital here, has it?—It may be the same principle of taxation, but you have this very great difference. Ireland is a poor country, and the taxation is greater in proportion to her means of payment. All writers upon the subject state that taxation should be according to the relative ability of the country. Mr. McCulloch, Mr. Mills, and all writers upon the subject, say that if the increase of taxation is not met by increased production, then you absorb the means of future produce, and lessen the employement of the people. Although we may not have the means of tracing the decrease of any particular manufacture to the excessive taxation, you may have such a taxation as will prostrate the whole condition of the people of the country, and lessen their consuming power.

3078. That is to say, it will ruin the whole country without ruining any individual in it, is that it?—I did not say that; because, of course, if you ruin the whole country, you must ruin individuals.

3079. Take tillage, for instance, can you point out any tax that bears more hardly upon tillage in Ireland than it does in England?—I do not know that I can; but that is not my argument with regard to it.

3080. But I want you to show me some illustration?—The income tax, for instance, affects the tillage of Ireland.

3081. More than it does in England?—Yes, I say more than it does in England, because it is greater in proportion to the means of the country.

3082. Do you mean that an income in Ireland pays more than an income in England; if a man has 100 *l.* a year in Ireland, does he pay upon more than a man who has 100 *l.* a year in England?—I suppose the income would pay about the same individually, but nationally there would be a serious difference.

3083. Then why should it depress one more than the other?—Because the one has a much larger field for the labour of himself and those around him, than the other.

3084. But if he receives the same income, his ability to pay is the same, is it not?—As far as income is concerned; but of course the consumption of the one community will be very different to the other.

3085. Mr. *Hankey.*] Is not the income much more uncertain in the one country than the other?—Yes; and as the articles grown are intended for export the grower will receive a lower price in Ireland than in England, as he will have all the carriages, commissions, and profits deducted from the price of his goods.

3086. Mr. *Lowe.*] If so, would not the taxation vary with the variation of the income?—I think the Chancellor of the Exchequer manages to make the taxes be paid without much variation.

3087. Your idea is, that if the man does not receive it, he still has to pay it?—I do not exactly understand you.

3088. You say that the uncertainty of the income makes a difference?—Yes.

3089. The tax varies with the amount of income, does it not?—Yes.

3090. Sir *Edward Grogan.*] Have you known any instances in which the landlord has paid the tax for his tenant, which he could not get again?—Yes.

Veneris, 10° die Junii, 1864.

MEMBERS PRESENT:

Lord John Browne.	Sir Frederick Heygate.
Sir George Colthurst.	Mr. Howes.
The O'Conor Don.	Mr. Longfield.
Colonel Dunne.	Mr. Lowe.
Mr. Finlay.	Sir Stafford Northcote.
Sir Edward Grogan.	Mr. Banks Stanhope.
Mr. Hankey.	

COLONEL DUNNE, IN THE CHAIR.

JOSEPH FISHER, Esq., called in; and further Examined.

J. Fisher, Esq — 10 June 1864.

3091. *Chairman.*] I BELIEVE you wish to address the Committee relative to some correction of a Return; will you state what it is?—In my evidence on the last day, Sir Stafford Northcote called my attention to the Return of 1824. In the Paper that I handed in at page 7 of the Appendix, he thinks the balances are included. I accept his view in preference to my own, and I ask the permission of the Committee to be allowed to prepare a fresh account in which the balances will be excluded. I am preparing it; and if the Committee will permit me, I will hand it in, and substitute it for that which appears in page 7.

3092. Sir *Edward Grogan.*] You wish to erase the first column in this account, and to substitute the corrected one that you have prepared?—I wish to do that. *(The Committee agreed to this request.* See *Appendix.)*

WILLIAM DONNELLY, Esq., C.B., called in; and Examined.

W. Donnelly, Esq., C.B.

3093. *Chairman.*] I BELIEVE you are the head of the department for the making out of Agricultural Statistics in Ireland?—Yes, I have had charge of them since 1851.

3094. Sir *Edward Grogan.*] Was that when they were first commenced?—No, the annual returns were commenced in 1847, when Lord Clarendon was Lord Lieutenant.

3095. *Chairman.*] Will you describe how you obtain those statistics?—The mode of proceeding is this: In the month of May in each year the forms are sent out to the sub-inspectors of the constabulary throughout Ireland, who are the medium of communication with me, and by them the forms are distributed amongst the constabulary of the several districts who act as enumerators.

3096. And to what subject do you apply yourself?—There are two forms of return, one for tillage and the other for live stock.

3097. Are you employed on the census also?—Yes, I was Chief Commissioner of the census of 1851, as I also was in 1861.

3098. Are the returns of emigration sent to you?—Yes, they are.

3099. And you make a report upon these returns?—Yes.

3100. By whom are they furnished?—They are obtained by the constabulary at the several seaports from the emigrants themselves.

3101. And returned to you as Commissioner of the census annually, are they?—I receive the emigration returns at the end of each month; from the various seaports, sometimes weekly.

3102. Can you state whether any very great emigration is going on now in Ireland, and from what cause?—Considerable emigration is going on, but permit me to refer to my last Report, presented to both Houses of Parliament.

3103. Sir *Edward Grogan.*] What is the date of it?—29th March 1864. It is headed, "Tables, showing the estimated average produce of the crops in 1863, and emigration from Irish ports from 1st January to 31st December 1863."

3104. *Chairman.*] Will you state what was the amount of emigration during that period?—At page 19 of that Report you will find, as to emigration from Ireland during the year 1863, a Table showing the number of male and female emigrants who left the different ports of Ireland during each month of the year 1863.

3105. What is the total amount?—The total of males and females for the entire year comes to 117,820.

3106. Do you think that there has been in preceding years the same decrease of population?—Considerable emigration has been going on.

3107. Will you state what, at the last time of the census being regularly taken, was the diminution of the population of Ireland?—I read now from the enumeration abstracts of the census of Ireland for the year 1861, and at page 5, "The following is the provincial summary of the three last enumerations in Ireland for the years

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1841, 1851, and 1861." The total population of Ireland according to the census of 1841, was 8,175,124.*

3108. Was that the highest point at which the population arrived?—The highest point that it had arrived at; the total population of Ireland from the census of 1851, was 6,552,385*; and the total population in the year 1861, showed a further diminution, and the numbers came to 5,771,713.*

3109. What do you calculate the present population at?—There has been a diminution of the population since that time, no doubt; the exact number I cannot tell you at this moment, but after crediting the births and debiting the deaths in the usual way, and deducting the emigration, we find that even since 1861 the population is less than it was at that time.

3110. Sir *Stafford Northcote.*] Materially less, would you say?—Yes.

3111. *Chairman.*] Can you give an approximation to it?—I cannot exactly tell you; I have not the numbers with me.

3112. But it is less than in 1861?—Yes; after crediting the births and debiting the deaths in the usual way, we find that it was less than it was in 1861, which was the date of the last census.

3113. Can you tell us what the population was at the time of the Union?—I cannot speak with certainty as to that, at this moment.

3114. Sir *Edward Grogan.*] Have you ever seen any statement of the population at the time of the Union?—I have seen such a statement, but I forget the exact numbers.

3115. *Chairman.*] To what do you attribute the cause of the diminution of the population?—The emigration which has taken place for the last few years, no doubt, has been the principal cause of the diminution; but going a little further back to what we term, in Ireland the famine years, 1845, 1846, and 1847, that was the commencement of the great diminution of the population. The population in 1841 I have already stated, was 8,175,124 (not including military); then came the trial of Ireland, in the loss of its principal food, the potatoe, in 1845, 1846, 1847, and 1848.

3116. To what cause do you refer the great emigration that has taken place?—Do you mean the present emigration?

3117. To what reason do you refer the emigration which has taken place from the country?—I think that many persons emigrate in order to better their condition; the emigration had fallen off for some years until about four years ago; these were very trying years in Ireland; 1859 was the year of the great drought, which caused considerable loss to the agricultural population in their live stock, owing to the very high price of hay and fodder of all sorts.

3118. Would the loss of stock affect the agricultural and the labouring population?—Very much so, indeed; the year 1859 was what is called the year of the hay famine, and then came the subsequent years 1860, 1861, and 1862, which were very wet years, and this formed a succession of bad years unquestionably, to small farmers, and the population generally.

3119. Has there been any diminution within some years, and if so, for what period, in the employment of the people for agricultural purposes?—I think in the last three years in Ireland, and even for the last four years, there has been a great tendency to lay down the land in pasture.

3120. Can you tell why that tendency has occurred?—As far as I have been given to understand from many proprietors, with regard to their own domains, and from some intelligent tenantry, they found that tillage farming had not been so profitable as it used to be.

3121. Does not that affect the upper classes also?—Of course, and all other classes too, very much, the small farmers, or the small holders as they are called, lost their stock; that was the case which I just now alluded to, in the high price of fodder, which commenced in the spring and summer of 1860. I look upon that as the commencement of the pressure on the small farmers, and then followed the three wet years which were so unfavourable for live stock; during that period a great many of the horned cattle, milch cows, &c. died; and there was a considerable loss of sheep in consequence of the excessive moisture of those years in Ireland.

3122. Has not the want of employment been felt at a very much earlier period than the last three years; has there not been from 1847, a general diminution of employment in Ireland?—I should say the population previously had tended very much to emigration, to join their friends in America and the colonies, and there was not as much employment as one would desire; but I think a greater pressure has taken place, or at least more attention has been attracted to it, in the last four years.

3123. More than in the previous years, between 1847 and those three years?—I will not venture to give an answer to that question at this moment.

3124. Has there been a diminution in the agricultural produce of Ireland?—Yes; according to the returns which I have received there has been a diminution.

3125. Will you state the diminution of the cereal crops of Ireland, between 1847 and this period, give them year by year?—I hold in my hand the return of the rates of produce for the year 1863, as compared with 1862; and 1863 is a better year than 1862.

3126. Sir *Edward Grogan.*] Can you give it further back?—Yes, I can.

3127. *Chairman.*] Give us from 1847 down to the present time?—The volume is the Agricultural Statistics of Ireland for 1862, the larger volume for 1863 has not yet come out; but I have the detailed Return for 1862, and at page 17 of that, you will find under the following head, Table 15, "the extent and average yield per acre for all Ireland of the principal crops."

3128. In 1852 and 1853, is it not?—No; I understood from Sir Edward Grogan that he desired me to go back as far as I could. "The estimated total produce and average yield per acre for all Ireland in each year from 1851 to 1862, inclusive;" that is the year in which I commenced the charge of the statistics; the first portion of the Table gives the acreage in each of those years.

3129. Sir *Edward Grogan.*] The acreage under cultivation?—Yes; of each description of crop; the crops are given here as follows: wheat, oats, barley, bere, rye, potatoes, turnips.

3130. *Chairman.*] That is not cereal, confine yourself to the cereal, what is the return of each of the cereal crops in the year?—In 1851 the acreage

* The military are not included in these numbers.

acreage in wheat, according to the return obtained, was 504,248 acres.

3131. What was oats?—The acreage of oats was 2,189,775.

3132. Barley?—Barley, 282,617 acres.

3133. Bere?—53,347 acres, and rye 19,697.

3134. Sir *Edward Grogan.*] Are these totalled together?—No, they are not; each is given under its own head.

3135. *Chairman.*] Now give me 1862 and 1863. I want to compare it with the other?—There was a great falling off in 1852; wheat was 353,566 acres. In oats there was a slight increase that year; in 1852, the acreage in oats was 2,283,449.

3136. Now, barley?—In barley, the acreage in 1852 was 249,476.

3137. Now, in bere?—The acreage in 1852 was 40,933. In 1853, the acreage in wheat was 326,896; in oats, 2,157,849; and in barley, 272,644; in bere, 28,380; and in rye, 12,376. In 1854, the acreage in wheat was 411,284; in oats the acreage was 2,045,298; in barley, 236,293; in bere, 16,920; and in rye, 11,366. In 1855 the acreage under wheat was 445,775; in oats, 2,118,858; barley, 226,629; bere, 11,185; and rye, 11,632. In 1856, the acreage under wheat was 529,050; under oats, 2,037,437; under barley the acreage was 182,796; bere, 6,554; and rye, 13,337. In 1857, the acreage under wheat was 559,646; oats, 1,980,934; barley, 211,288; bere, 6,026; and rye, 15,348. In 1858, the acreage of wheat was 546,964; oats, 1,981,241 acres; barley, 190,768; bere, 5,002 acres; and rye, 11,470 acres. In 1859, wheat, 464,175 acres; oats, 1,982,662; barley, 177,894; bere, 3,751; and rye, 9,447. In 1860, wheat, 466,415 acres; oats, 1,966,304; barley, 181,099; bere, 3,057; and rye, 9,677 acres. In 1861, wheat, 401,243; oats, 1,999,160; barley, 198,955; bere, 3,052; rye, 8,530. In 1862, wheat, 356,321; oats, 1,977,528; barley, 192,302; bere, 2,910; and rye, 9,218. In this other return I have the acreage of 1863; this is the general abstract. The total of Ireland in the year 1863, in wheat, was 260,311 acres; in oats, 1,953,883; in barley, 171,892; and here, bere and rye are put together; the summary of the two was 8,659.

3138. Is the deduction that I am to form from your evidence, that there has been a gradual decrease of the cereal crops since 1859?—Certainly; according to the returns I have read to you.

3139. In the return before you, there is a decrease between the year 1861 and 1862, and 1862 and 1863, of 143,583 acres, is there not, in the one year, of cereal crops from the year preceding?—As between 1862 and 1863, according to the general abstract for the year 1863, the total decrease, under cereal crops, including beans and peas, which I did not read before, was 143,583.

3140. Is there a decrease on the total, also, of green crops?—Yes.

3141. Will you state what it was?—The net decrease in 1863, as compared with 1862, was 19,283 acres.

3142. Was there a slight increase in flax that year?—Yes, a considerable increase.

3143. But altogether, on the agricultural produce of Ireland, there was a large decrease?—The increase of flax, in 1863, was above 64,000 acres,

3144. That is to be deducted from the decrease in other crops?—Yes.

3145. Sir *Frederick Heygate.*] Was that in 1863?—Yes.

3146. I thought the return of 1863 had not come out?—Yes; the general abstracts have, but not the detailed report.

3147. *Chairman.*] But there has been a decrease, not only in cereal crops, but in green crops, and that decrease has been going on since 1859?—Yes, there has been a general decrease in tillage in Ireland, and a general tendency to lay down the land in pasture.

3148. Will you state whether the yield has or has not been as great, in proportion, or greater than the decrease in the actual acreage?—In these later years, except 1863, there has been a diminution in the estimated total produce.

3149. Mr. *Longfield.*] In the yield per acre?—Yes, till 1863; last year there was an improvement; last year was the turning point. I hope and trust things will be better in Ireland this year, than they were in 1861, 1862, or 1863.

3150. *Chairman.*] Do you attribute the increase of last year merely to climate, or superior cultivation?—I attribute the increase of last year, on the whole, to a better harvest, better weather; that, I think, is the principal cause of it; and, I think also, partly to the fact that many of the better class of farmers exerted themselves to get in their crops at an earlier period of the year; they sowed early, and the consequence was, they reaped earlier than in previous years.

3151. Will there not be an alternation in the produce, according to the season?—Of course the farmer's success must depend very much upon the weather.

3152. Has there not been very unfavourable weather for the harvest during the last four years?—Yes; the years 1860, 1861, and 1862, were years of very great wet, and very unfavourable indeed; 1863 was better than the preceding years.

3153. Has not that tended to impoverish the country very much?—I take it so, of course; the diminution of the cereal produce must affect the farmers and has done so, and perhaps they have suffered as much from the loss of their cattle and sheep.

3154. Then I understand you to attribute the emigration to the diminution of employment, consequent upon throwing the land out of agriculture, and to bad seasons?—Not entirely, I think that was partly the effect. I think many have gone with a hope of bettering their condition. I need not tell the Committee that emigration has been going on for a long time, and that inducements have been held out by their friends abroad, and even the passage-money paid beforehand, to induce the people of Ireland to come out and join them.

3155. Between 1862 and 1863 had there been a diminution of 25 per cent. on the area of cereal crops?—Not so much.

3156. You may recollect that it was said that if agriculture was abandoned, stock would be increased; has that been the case; has stock increased within the last three or four years?—According to the returns which I have received, stock has diminished, from the causes that I have alluded to.

3157. Have you published that diminution of stock in your returns?—Yes.

3158. Is it a fact that horses have diminished

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to the value of 189,000 *l.*?—I should say that I merely published these returns as I received them. I believe them to be trustworthy returns.

3159. Have you those returns before you now?—Yes.

3160. Will you do me the favour to follow me, and say if they are right as I put the questions to you; was there not a decrease in value on horses to the extent of 189,720 *l.*?—Yes, there was, between 1862 and 1863.

3161. Was there not a decrease on cattle to the extent of 757,997 *l.*?—Yes.

3162. I believe there was also a decrease to the extent of 167,421 *l.* on sheep, 111,903 *l.* on pigs, making a whole decrease on stock in the year, of 1,227,041 *l.*.

3163. Therefore, stock has decreased as much as agriculture in those years; is not that so?—Yes, according to the returns. May I be permitted to observe, that we have always continued to take the same value for each animal, from the commencement till the present time. The prices adopted in 1841, were 8*l.* for horses, and for each head of cattle, 6 *l.* 10 *s.*; for each sheep, 22 *s.*, and for each pig, 25 *s.*

3164. Was not that far under the average total?—This includes every description of animal. I take it that it was under the value; but this value was adopted in 1841, and we have adhered to it since.

3165. Sir *Stafford Northcote.*] It is an official value, I suppose?—Yes.

3166. *Chairman.*] But the real value would be much more than that?—I take it, it would.

3167. Do you know what the valuation of Ireland is, at this moment?—Not at this moment; I think it is about 13 millions; but that is not in my department.

3168. Are you aware whether the tenement valuation has been completely finished yet?—Not entirely finished; not for all the counties; but it is very nearly finished. In publishing the Census, the valuation by townlands in the different counties is given, and two or three of these counties were unfinished then.

3169. Sir *Edward Grogan.*] Are you speaking of the last Census?—Yes, the Census of 1861.

3170. Is the valuation totalled up; can you tell us what the last valuation was?—No, I cannot; I think it is not yet quite finished.

3171. Lord *John Browne.*] Has there been a considerable increase in the valuation, generally speaking?—The tendency has been to increase the valuation.

3172. *Chairman.*] Do you know what rates are paid out of this valuation. Are the poor rates paid out of it?—The poor rates and the county cess.

3173. And the registration?—Yes, those charges which are connected with the poor rates; latterly everything coming out of the rates has been based upon it.

3174. The poor rate is a tax that has been laid upon Ireland within the last few years, has it not?—It has been a good many years in operation.

3175. But it was not laid on within the last 20 or 30 years, was it?—No, it was not in existence 30 years ago.

3176. That is an addition, then, to the local burden of Ireland?—Yes, since the establishment of the poor laws.

3177. Are you aware that the loss amounted to about a million and a half or more in some years?—Yes, I am aware that, during the years of suffering and extreme poverty, it did amount to a considerable sum.

3178. Have you ever seen any calculation as to the loss that Ireland suffered in the different years of the potato famine; or have you yourself made any such calculation?—No, I have not made it.

3179. Was that before your connection with your present office?—Yes, it was.

3180. I believe such calculations have been made?—I believe so; but I cannot speak with certainty.

3181. Do you know the amounts?—No; I may have seen them, but I cannot bear them in mind; they were before I was connected with agricultural statistics. I commenced in 1851, and the potato disease had then ceased, and the great pressure had gone by.

3182. Are you acquainted with the prosperity or the reverse of the manufactures in Ireland; have you anything to do with the statistics of those?—No, I have not.

3183. Sir *Stafford Northcote.*] Have you any information as to the rate of wages in Ireland?—Not any official information.

3184. Have you any knowledge, or have you any means of telling the Committee what the comparative rate of wages in Ireland is now, and what it was in any year that you can think of; five or six, or eight or ten years ago?—Nothing that I can call official information, only general knowledge from gentlemen speaking to me on the subject; but I think the increase in the rate of wages in Ireland has not been so great in many districts as is generally supposed, as many persons have stated it to be. I think there has not been much increase in any part of the country.

3185. *Chairman.*] Have you heard any one state that it has increased, except at times?—Yes, I remember some statement made in the House of Commons, that the average wages in Ireland had been as high as 1 *s.* 2 *d.* and 1 *s.* 3 *d.*

3186. Sir *Stafford Northcote.*] Is there any foundation for that?—There may be foundation; but it is not my impression; that information was probably derived from some source of which I am ignorant; do you mean for all Ireland?

3187. Yes?—I think it never amounted to as much as that.

3188. Do you consider, from what you know of the country generally, that the rate of wages has risen since the time of the famine?—In some districts it certainly has, and perhaps a trifle in all.

3189. In what district has it risen most?—More in Leinster, I should say, as far as I know; you will not consider this as official; and in Ulster; but I have heard that in parts of Munster and Connaught it is still low.

3190. From what part of the country has emigration chiefly taken place?—Chiefly from Munster.

3191. And your impression is, that there has been no material increase of wages in Munster?—I speak, with great hesitation about it; that is my impression; I do not know it officially; I think there has been no great increase.

3192. Can you say what has been the alteration in the price of provisions generally?—During this last year provisions have been low, and even the year or two preceding. I have frequently heard very intelligent men and employers of labour say, that owing to the low price of provisions, the labourer who could calculate on permanent

nent employment, who was employed, for instance, by a gentleman about his domain, might be very comfortably off, because provisions were at so low a price. I am merely giving the Committee my opinion; I am not speaking officially on the subject.

3193. I do not expect any official answer; but from your knowledge of the general condition either of the whole of Ireland, or of such parts as you may be acquainted with, is it your impression that the price of provisions, such as are consumed by the labouring classes, is materially lower now than it was before the years of the famine?—I think that the large importation of American corn and low price of provisions, potatoes, this last year, have lowered the price; potatoes, I think, even in Dublin, can be got now at 6*d.* a stone; but in many parts of Ireland, in the midland counties, and in parts of Ulster which I am acquainted with particularly, they do not exceed 3*d.* and 3½ *d.* I am speaking of the retail price.

3194. What sort of prices did they fetch before the famine?—A great many years ago I remember when potatoes were sold in Ulster for 2*d.*, and 2½ *d.* a stone; that was before the loss of potatoes by disease.

3195. Lord *John Browne.*] And for three halfpence?—I have known them sold for 1½ *d.* and 2*d.*; that was an inferior kind for feeding pigs, but very excellent potatoes indeed, I have known to be sold for 2½ *d.* and 3*d.*

3196. Sir *Stafford Northcote.*] Were they of the same quality as those you now say sell for 6*d.*?—When I spoke of those selling for 6*d.* I was speaking of the sale in the Dublin market. I live near there and I farm a little myself, and I have heard that in Dublin market excellent potatoes were to be had lately for 6*d.*; when I spoke of the lower price I was alluding to the country districts.

3197. You did not mean to say that the price of potatoes generally has doubled between the years you speak of and the present year?—No.

3198. Can you compare the price in the same market?—I have known potatoes in Dublin during the years when they were affected by disease, and in the bad years, run up to 8*d.*, 9*d.*, 10*d.*, and 11*d.* a stone, the best of them.

3199. Sir *Edward Grogan.*] But anterior to the potatoe disease are you able to state what was the general price of the best class of potatoes in Dublin?—I cannot state with any certainty, but I should think you might have got very excellent potatoes before the disease, at 6*d.* or 7*d.* a stone.

3200. Sir *Stafford Northcote.*] Then as compared with the period before the potatoe disease, I understand you to say the price of potatoes was considerably and sensibly higher than it was formerly?—If you will permit me I will confine my answer to Dublin; it varies very much according to the quantity sold. Are you confining your question to the period before the famine?

3201. Yes, to the period before the great potatoe failure?—I remember quite well, when I was living in Dublin, that I have myself paid 9½ *d.* and 10*d.* for potatoes, towards May and June.

3202. As compared with the period since the failure of the potatoe, take the year 1816–17; would you say that potatoes are now cheaper or dearer than they were about that time?—I really would not take upon myself to say from recollection; living as I do a little distance in the country I grow my own potatoes, and therefore am not so well acquainted with the price as I might otherwise be.

3203. I want to have your general opinion as to the condition of the lower classes of Ireland, as compared, first, with the time before the potatoe failure, and, secondly, with the period between the potatoe failure and the years of recent bad harvests?—I think it varies very much in the different parts of the country. I am not so well acquainted with the South and West of Ireland, as I am with the province of Leinster or Ulster; but, from all I can learn, I should say that the condition of the very poorer classes of the country differs much in the different provinces, and even in different counties, amongst the same class of persons. There is more improvement, for instance, in the province of Ulster, from various causes, the manufacture of flax, and other things.

3204. Are you able to give the Committee any comparative statement as to the price of fuel, or of clothing, at either of those periods?—As to clothing, so long as cotton was largely manufactured, the people were better clad, I think, and clothing was cheaper, I should say, during that time, but there was a period antecedent to that, when a good deal of manufacture was done in their own houses by the small farmers.

3205. How are cottage rents now, as compared with what they were?—I should say, as far as my own knowledge goes, that cottage rents have rather increased.

3206. Do you mean increased as compared with the period before the potatoe failure, or increased as compared with the period of 10 years ago?—I should say, generally, from all I have learnt, and from my own knowledge in my own immediate neighbourhood, that cottage rents had increased. With regard to other parts of Ireland, I do not venture to speak, except from what I have heard; but, I think, generally speaking, cottage rents have somewhat increased.

3207. *Chairman.*] Do you think that the condition of the labourer, taking the year 1846, was not better as to food, than it is at present?—I think that before the potatoe disease, the small man, if I may so express myself, had more home comforts. He had the means of rearing his pigs and his poultry, both of which were sources of profit. He also had eggs, and, occasionally, many had cows.

3208. Can you give the Committee any information as to fuel in the district where you reside; they principally import coal there, do they not?—Almost entirely, sir.

3209. I suppose that is cheaper now, than it was in 1846?—Very little, indeed; I live within a mile of the seaport of Malahide, and that is a large depôt.

3210. Does the labourer get his fuel in the neighbourhood of Dublin, more cheaply or dearer than he did?—I should think, in the neighbourhood of Dublin, near the seaport of Malahide, there may be a slight difference, but it is not much.

9211. In the country, where they employ turf, are you aware that they have been greatly distressed during the wet season?—Yes; the poor people have been unable to save their turf.

3212. Has that been entirely in consequence of the climate?—I think it has been chiefly

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owing to the climate, although in some parts the bogs had been what they term cut out, but the fuel, every where, has been saved with very great difficulty.

3213. Now, as to clothing; the labourer, as you say, manufactured his own clothing very often, and got substantial clothing, did he not?—Yes; formerly he did.

3214. Since then, they have been buying from Manchester, I believe, a very bad description of clothing, have they not, particularly the females?—I think they make a good deal in many parts of the country.

3215. Do you think the peasantry are clothed as well now as they were in 1845-6?—In the last three or four years, I think, there has been a period of considerable suffering amongst the small farmers, holding four, five, or a few acres, owing to the very wet seasons to which I have alluded, and the consequent injury to their crops, and the loss in stock.

3216. Do you think the scarcity of employment has any effect upon that, or do you think that there is scarcity of employment in some places?—I have heard that there is.

3217. Would not that affect their comforts?—Clearly, it would do so.

3218. Do you think the lodgings of the neighbouring populations are improved, or not?—In some parts of the country, no doubt they are improved; but so very much depends upon the proprietor himself. In the same county, and even in the same barony, you will see cottages which would be a credit even to the best managed estate in England, and in the same county you will see quite the reverse. The estate of Lord Caledon, in the county of Tyrone, I look upon as one of the model estates in Ireland.

3219. Mr. *Lowe.*] Have you any means of determining the export of grain from Ireland?—No, I have nothing to do with that.

3220. Is there any means of determining that?—Not as far as I am aware of.

3221. Is any return kept of the grain that goes out of the country?—I think there is, but I cannot speak of it with any certainty.

3222. Sir *Edward Grogan.*] You have no personal knowledge of it?—No; I cannot speak of it. There are returns of the Board of Trade, I think.

3223. Mr. *Lowe.*] It has been stated here that the taxation in England is four shillings in the pound, and in Ireland six shillings in the pound; can you state whether that is the case or not, or have you any information on that subject?—No.

3224. It has been stated that the Irish manufactures have declined lately; do you know anything on that subject?—Nothing beyond the general impression: even in Ulster, the linen trade had fallen off some years ago.

3225. Do you mean the cotton manufacture that once existed there?—I was not speaking of my own knowledge, but the general impression has been, that the cotton manufacture has declined.

3226. Do you know any cause that can be alleged for that?—No; except that those articles of cotton that are imported are sold at a cheaper rate.

3227. Do you know the cause why the manufactures in Ireland could not compete successfully with the others?—There has been a want of coal, and other things, and, perhaps, a want of capital also.

3228. Was there not another cause; constant strikes?—That has occurred; some of the trades suffered in that way, particularly the ship building trade, but that was many years ago.

3229. This is a Committee on the taxation of Ireland. You have pointed out different fluctuations in produce in Ireland; can you trace any connection between the taxation and those fluctuations?—No, I cannot.

3230. Can you point out any tax which bears heavily upon any department of industry in Ireland, or which is crushing it, and preventing it exerting itself?—No, I cannot, of my own knowledge.

3231. We have had a complaint of a general decay of almost every branch of industry in Ireland, and you cannot point out any one tax that bears upon that decay?—No.

3232. Can you point out any tax that bears heavily upon the cottier, the peasant?—No, I have no official knowledge of that.

3233. Mr. *Banks Stanhope.*] Do I understand you to say that Ireland was in a better state last year than she was in former years?—I said that in 1863 the average yield of the crops was returned to me as being better than the preceding years, and I have so stated in my report which was presented to Parliament.

3234. If there should happen to be a fine year this year, would the same thing happen do you think?—I think we may look forward now with hope to having another fine year in Ireland, provided the weather be dry and favourable for reaping and gathering in the crops.

3235. Then you think the depression of Ireland was caused principally, if not entirely by the bad weather, during the three years running?—I think for the last three or four years the depression has been owing very much to the weather, and the unfavourable seasons, first of all the springs were excessively wet for getting in the crops, as it is termed, and then again it was very severe and trying weather during the reaping of the harvests.

3236. Is there not every reason to hope that successive five years may produce a state of things just the reverse of that?—That is my impression, certainly.

3237. Without any other change, you think Ireland may regain her position by a succession of five years?—I should like to see combined with that, if I may venture to give an opinion upon the subject, an improved drainage and other things that would tend to improve the land, and to make it in some degree independent of the seasons; and I took the liberty of saying as much in some of my reports, because it came to my knowledge that in some districts, lands, could be handled well, and that in 24 hours rain would run off, which would take a week or 10 days in undrained land, and the crop had been got in earlier, and consequently been reaped at an earlier period. I think a great deal might be done in that way as it is done in England.

3238. Then you think that by agricultural improvements and five years, Ireland might regain her prosperity again?—I should think if Ireland was so blessed, there would be no reason to think differently, that is my opinion; I look forward to that, with hope, certainly.

3239. Sir *Frederick Heygate.*] As to this great tendency to give up tillage, which you have alluded to, do you think it is owing to the want of capital, or because it is not so profitable as it used

used to be?—I think from what I have learnt from friends of my own, that it is less profitable.

3240. Then the same tendency exists in Ireland, as has existed in England of late years, does it?—I am not acquainted with the tendency in England.

3241. You have no official means of knowing that?—No, none.

3242. In your opinion, is the valuation of land in Ireland, as far as the new valuation is completed, above or below the real value of the land?—As far as I can form an opinion, I think the recent valuation approaches more nearly to the fair letting value of the land than formerly, but I will not venture to give an opinion upon a subject, that I am not conversant with.

3243. Do you know upon what principle that valuation has been laid down?—No, I do not know the principle of it.

3244. You have spoken about the emigration which has taken place from the different provinces, have you got the last return of emigration from the provinces there?—Yes.

3245. Will you read the emigration from the four provinces?—In the last year?

3246. In the order in which they come?—This is the general emigration from all Ireland for the first seven months of 1862 and 1863. In 1863 the total emigration of persons from Munster was 38,322; from Ulster it was 14,512; from Connaught, 12,617; and from Leinster, 9,521.

3247. So that Ulster, where labour is supposed to be so much more in demand, comes second in the list of emigration?—Yes, according to this return.

3248. Is that the last return?—Yes, we are now collecting the statistics of tillage for 1864, and with that will come out the returns as to the emigration for the first seven months of 1864.

3249. You have spoken of the price of potatoes being diminished, being lower than it was formerly; are you not aware that a considerable fall in the price of potatoe frequently occurs after the failure of it, or the anticipation of a failure?—The price I speak of was before the failure took place, and when such an extraordinary quantity was grown in the country for the feeding of pigs, and for the general food, but I am not aware of its occurring in consequence of the anticipation of any failure.

3250. You are not aware that when there is a fear that potatoes will not keep from disease, the price goes down to a very low ebb?—Unquestionably for a time when the disease has set in, and when there was an apprehension of its continuance that was so, and the market was glutted with them, and of course affected the price for the time.

3251. So that the very low price of potatoes may be consistent with the very short quantity produced?—When I speak of their selling in the market, I spoke of potatoes for human consumption, not for pigs and mere animals.

3252. Do you consider that last year's harvest, taking it altogether, was an average harvest?—Yes, it nearly approached to some of our good harvests, I think.

3253. I mean in point of quantity?—In point of the average yield, the acreage was less than some of the former years.

3254. In point of value, do you consider the produce of the harvest last year, was larger to any extent than that of the years before?—I think it was, owing to the increased yield.

3255. Have you ever made any calculation of the difference in value between the two years?—No.

3256. With regard to the pressure of taxes upon the different classes of people in Ireland, would you not be of opinion that the property tax in Ireland would press very severely upon the landed classes, and through them upon the labourers by limiting their means of employing labour?—Unquestionably I should be of opinion that any tax that had the tendency of diminishing the means of employment would have that effect.

3257. I ask you that question, because Mr. Lowe asked you if you knew of any tax that pressed upon the labouring classes?—So I understood the question.

3258. Surely the pressure of the property tax upon the land would press upon the labouring classes by limiting the means of those who employed them, would it not?—I understood Mr. Lowe to allude to some direct taxation upon the labouring classes, and my answer was, that I was not aware of any such tax pressing directly upon the labouring classes.

3259. I did not understand that the word "directly" was put by him at all?—I so understood it; that was my impression.

3260. Would not the increased tax upon spirits press directly upon the labouring classes?—I can only answer that by reference to what one has seen stated in your Honourable House, that the number of distillers has diminished, but I have no knowledge. Of course if that is so, employment in that respect has proportionably decreased.

3261. If a certain quantity of spirits was consumed by the labouring classes, and the price was three times as high, of course that would press upon the labouring classes, would it not?—As regards spirits, I think the less they get the better for their home consumption; I employ some half dozen labourers myself, and I am always very happy to know that they do not drink any whatever.

3262. Have you any return of the quantity of Indian corn that is imported?—No.

3263. Are you aware, from your position, that enormous quantities are imported?—Yes.

3264. And consumed?—I have heard that assigned as one of the reasons why the price of provisions has been very moderate.

3265. There is a change in the mode of living, is there not?—Certainly, as to Indian corn and bread. Bread has been at a very moderate price, and the people are not dependent solely upon potatoes as they were formerly.

3266. Do you know any part of Ireland where there is a difficulty in getting labour?—I am not aware of it. I have heard it stated; but when I have asked the question as to the rate of wages I very much doubt the difficulty of getting labour. In my own neighbourhood, which is about seven miles from Dublin, during the last month, persons have come to me asking me to give them employment; and I was not aware of any difficulty in getting labour for agricultural purposes.

3267. Then you believe that the common report, that it is difficult to get labour, is not founded in fact?—That is my notion.

3268. Mr. *Holmes.*] Can you give any opinion as to the condition of the tenant farmer generally in Ireland, has it improved or not in the last few years?

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years?—That again depends very much on the part of Ireland which you refer to, because in those parts where the holdings are small I think the last three or four years have been very trying years indeed for the small farmers, owing to the causes which I have alluded to.

3269. You mentioned a circumstance, that the farmers now get in their crops generally, or endeavour to do so earlier than they did formerly?—I said that some did, so I endeavoured to account for the fact why last year produced a favourable change in that respect; when a man in a district gets his crop in early owing to draining his land, and his neighbours see it, they often follow his example, so that many benefit by it, and I hope such an example will be more followed in future.

3270. That will be one system of improvement in agriculture, will it not?—Yes.

3271. Has the system of agriculture improved upon the whole during the last three or four years?—I think, in some districts, it has a good deal.

3272. Sir *Frederick Heygate.*] Can you give any opinion generally as to the condition of the labourer; has that improved or not in the last three or four years?—I do not think the condition of the labourer has improved, because there has been no increase of wages; on the contrary, as I said before, I think the diminution in the area of tillage, and the tendency to lay down land in pasture, have lessened the demand for labour. I am not speaking officially in that respect; I have asked some of the seed merchants in Dublin, Mr. Drummond for instance, a well known name, and others, and they have told me that they have observed a tendency to lay down land in pasture, and that there has been a greater demand for seed of that description, and in my own neighbourhood auctions have taken place, and it was alleged that Mr. A. or B. had laid down his land, and was prepared to sell his farming horses and implements in consequence, that must necessarily affect the demand for labour.

3273. From what you know of the soil of Ireland, do you think it is possible to lay down any quantity of the soil in permanent pasture?—In some counties but not others; I should say there are many counties in the province of Leinster, where it might be done with great advantage, and some in Connaught, but in many parts of Ulster which is excellent for tillage, in the hilly part of the country, they have very fair crops, flax in rotation is one of them, but for permanent pasture I think it would not pay.

3274. Speaking generally of Ireland, what should you say?—I should say that a considerable portion of Ireland is not suited for permanent pasture.

3275. What part?—I am not sufficiently acquainted with the subject to state.

3276. Would it not be possible to lay it down in the same way as the large counties of England are laid down in permanent pasture?—That would depend upon the amount that was expended upon it, if it was well drained, and a good deal of money expended upon it, it might be effected, but with the ordinary outlay which it now receives, I do not think so. I have myself seen an attempt to lay down land, and after five or six years it has been turned up again from causes that I have alluded to.

3277. Sir *Edward Grogan.*] Is it within your knowledge as a practical farmer, that a large portion of the land in Ireland, although it may be laid down with the greatest care, will turn to moss if it is not turned up within a certain time afterwards?—No, I am not speaking of large farms, I am confining myself to a province which I am best acquainted with, namely, Ulster.

3278. As regards Ulster, will the land in that province generally admit of what is called permanent pasture?—I should say a great portion of it will not, in my opinion.

3279. Therefore, the defect or misfortune that it will not bear permanent pasture, does not altogether depend upon the expenditure or the skill with which the land shall be handled, does it?—I should say that a great deal of it was not suited for permanent pasture, but supposing a large amount was expended upon it, which is sometimes done not very judiciously, I cannot tell what the effect might be, I cannot speak of it, for I do not know much of it of my own knowledge.

3280. But, as a fact, permanent pasture is not very prevalent in that part, is it?—No, in the hilly district it is not, there may be some in the low lands.

3281. That would be an exception, would it not?—Yes, I think it would.

3282. Then generally, permanent pasture is not prevalent in the province?—No, it is not.

3283. Mr. *Finlay.*] I think you attribute the want of employment of labour to the quantity of land that has recently been put into pasture, is that so?—I think so, in some degree, but I do not entirely attribute it to that.

3284. What do you consider was the cause of the land being put into pasture, was it that it paid better?—I give my opinion with great diffidence about it, but I think one cause has been the low price of the produce.

3285. That has no connection with the excessive taxation of Ireland, has it?—Not, as far as I have learned, or am aware of; the farmers have told me that they did not find the cereal produce pay them as well.

3286. Do you consider that the labouring classes of Ireland prefer agricultural to manufacturing employment?—As far as I can judge, I think they do; they have not been much accustomed to manufactures in some parts of the country, and habit has much to do with it.

3287. The chief wealth of Ireland consists in agricultural produce, does it not?—I should say chiefly so.

3288. I suppose it is the fact, that the wealth of Ireland increased from 1847 to 1859, after the potatoe disease?—Yes; there was an increase in the quantity of stock in the country, according to the returns made to me.

3289. There were pretty good seasons, on an average, were there not?—There were many favourable seasons at that period, although the potatoe disease did not quite cease in 1847, or afterwards in 1848.

3290. But I mean after that?—The disease still lingered, I may say, up to 1850.

3291. Since 1860, up to the present time, do you think the wealth of Ireland has diminished?—Yes; according to the returns forwarded to me, the yield of the crops has been very poor indeed, owing to the very wet seasons both in spring and autumn, which caused great pressure, particularly on the small farmers.

3292. Would you not infer from that, that the prosperity and wealth of Ireland depended very much upon the seasons?—An agricultural population

lation is generally affected very much by the weather.

3293. Do you think that good seasons, or a small increase of taxation has the greatest effect in increasing or diminishing the wealth of Ireland?—A series of favourable years, and fine weather for sowing, and for getting in the crops, also would be one of the greatest blessings that Providence could bestow upon us; but you ask me, comparatively, as compared with what do you mean? I should say a succession of fine seasons would be a great good.

3294. Do you attribute much importance to draining the land?—Yes; I have seen great results follow from that.

3295. Do you think that the prosperity of Ireland depends very much upon that?—I certainly think it would improve the land; and if the crops yield better, the effect would be greater prosperity.

3296. The proprietors of land have the same power of borrowing money to drain their land in Ireland, that they have in England, have they not?—Yes; and many of them have taken advantage of it with very good effect.

3297. Sir *Edward Grogan.*] I think you have stated that you are well acquainted with the province of Ulster, and the north of Ireland?—Yes, I am, pretty well; I did not say well acquainted, but better acquainted than with the other provinces.

3298. Is it generally let in large or small holdings?—Mostly in small holdings.

3299. Are they not a hard-working, industrious people?—Very much so indeed.

3300. I believe they combine both agricultural and commercial pursuits, as far as they can?—In a great many parts of the country, very much so.

3301. That is, the head of the family will grow flax, they manufacture it for sale, and thereby, perhaps, make the most money of the same class of men in Ireland?—I should say they did; it affords them home employment in bad weather, and at all seasons.

3302. You have stated to the Committee, from the returns that you have just quoted, that the emigration from that province was inferior only to that from Munster, where the same facilities did not exist; is that so?—That is so, according to the returns received by me.

3303. How do you account for that?—Many years ago, even before emigration had gone on in other parts of Ireland, the enterprize of the people of Ulster had taken many of them abroad, and I think, latterly, those that remained have been tempted to go out by their friends, those who have done well in America, who have paid their passage-money out. Besides that, I think they feel that they may be likely to benefit themselves, particularly the younger members of families. I should also say, as far as my knowledge goes of the landed proprietors, the holdings being already very small, when families grow up, and marry, the proprietors are very naturally disinclined to have any further subdivisions, and if a farmer has only 8, 10, or 12 acres, there is not any more room for subdivision.

3304. Are you connected with several of the last census returns that have been made for Ireland?—With the two for 1851 and 1861.

3305. Are you able to state whether within that period the population of Ulster has sensibly increased or diminished?—It has diminished.

3306. Is the emigration from Ulster at this moment as great or greater than it has been in former years?—We have not got the returns perfected yet.

3307. But as far as they go?—I have given the results of 1863; for a long time there was comparatively little emigration.

3308. Is it increasing or diminishing, as compared with other years?—Of late years, from the same causes, it has increased.

3309. Is that increase still going on?—I cannot speak as to the present moment; we have not got the returns in for 1864.

3310. As far as your returns go, can you say whether emigration is progressively increasing or not, in comparison with other years?—I cannot speak posititively beyond 1863.

3311. Take 1863; is emigration increasing or diminishing from Ulster, so far as your present returns go?—Comparing 1863 with 1862, it has not increased I think.

3312. And comparing 1862 with 1861, how has it been?—That shows an increase.

3313. Then there has been a progressive increase of emigration from Ulster, has there?—During those trying years, that I have referred to, it has extended to all the provinces.

3314. What was the population of Ulster in 1851?—The gross population of Ulster, according to the returns that I have here, was 2,013,879, including military.

3315. And what was it in 1861?—One million, nine hundred and fourteen thousand, two hundred and thirty-six.

3316. Therefore, there was a serious diminution in that second period?—The second period shows a falling off of 99,643.

3317. You have told us that the population of Ulster had a peculiar advantage in the way of making money and making themselves comfortable, in comparison with other parts of the kingdom?—That is my impression.

3318. And yet there was that serious diminution of the population in that period?—Yes; still that diminution, as compared with the other provinces, was small.

3319. I am not speaking of the other provinces; I am confining you exclusively to that province that you say you are best acquainted with: if the people in Ulster were so well off, and were improving as they ought to have done, what inducement would there be to leave the country and emigrate to other lands?—Under the impression, I suppose, that they might better their condition. I am merely giving you my opinion. The farms in Ulster are, as I have said, generally small, and it was the feeling of most of the landed proprietors there that there should be no further subdivision. I can speak, of my own knowledge, of several estates; and the young people being persons of energy and enterprise, have emigrated in order to improve their condition.

3320. Have you ever considered what would have been the probable increase of the population between 1851 and 1861, if there had not been any emigration?—No, I have not, not to speak with any accuracy.

3321. Is the amount of emigration, or the amount of diminution of the population in the provinces between those two years, more than what might have been supposed to be the natural increase; is it more?—Yes.

3322. Consequently it could not have arisen from any dread of a sub-division of the land?—

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I have only given my opinion that the energy and enterprise of the people have induced them to emigrate, I cannot speak officially, and I give the opinion that I have given with great diffidence.

3323. You stated that the landlords were disinclined to allow any sub-division of property?—I said there was a disinclination to permit any further sub-division.

3324. Do you think the amount of the diminution of the population, which appears to have taken place in the descending period arose from that circumstance alone?—No, I do not say so nor did I mean to convey that.

3325. I am only asking your opinion do you think that it arose from that circumstance?—No, I do not; not entirely.

3326. Do you think it arose from a desire to join their friends in foreign countries?—I think that part of the country was suffering a good deal also, like other parts of Ireland for the last three or four years, and the small farmers unquestionably in many parts of Ulster, in addition to the disinclination of proprietors to permit any further division of their property, emigrated in order to better their condition. It partly resulted from the pressure of the last three or four years. I think those were the operating causes.

3327. Anteriorally to the period of the potatoe famine, I believe the general wealth and comfort of the people of Ireland was annually improving, was it not?—That was the general impression I think anterior to the potatoe disease.

3328. Have you any knowledge of the amount of emigration from Ulster at that period?—No, none.

3329. Or whether it was greater or less than it is at present?—The emigration returns were not taken at that period, they were not taken until May 1851, and I have no means of telling the Committee anything antecedent to that period.

3330. If the progress of the country people, and small farmers in wealth and comfort, had continued in the period from 1851 to 1861, similarly to what existed anteriorally to the potatoe famine, have you reason to think that the emigration would have been more or less than appears to have been the case in this descending period?—I have no reason to think so. I daresay if the same amount of prosperity had continued, many who emigrated would have remained at home, but I am only conjecturing.

3331. Then do you imagine it was the absence of that prosperity which previously accompanied agricultural operations in Ireland, that was the main inducing cause of the emigration?—I think it was one of the causes; whether it was the main one or not, I will not venture to say.

3332. Do you think it was one of the principal causes?—I daresay it might have been.

3333. I think in your statistical table you have given us a return of the quantity of stock in the country, at different periods, horned stock to begin with?—Yes.

3334. For the last six or eight years, has there been an increase or a decrease in that kind of property?—In the last four years there has been a continued decrease, according to the returns.

3335. Has there been a serious decrease?—Yes, a serious decrease.

3336. Have you ever formed an estimate of the amount of that decrease in money?—There are estimates, giving a difference in value between 1855 and 1863.

3337. Will you give me those two years, and that will do very well? What was the value of horned stock according to your return in 1855?—In 1855, according to this return, the value of cattle was 23,168,600 *l.*

3338. And in the year 1863?—In 1863 the value at the same price was 20,398,788 *l.*

3339. In that one article, therefore, there was a falling off of nearly three millions in value?—Yes, more than two millions and three quarters.

3340. At both periods were the cattle valued at the same rate?—Yes, we have always continued the same standard of valuation.

3341. Therefore, there was that substantial decrease of cattle in the country, between those two periods?—Yes.

3342. Have you got the return for sheep there?—Yes.

3343. What were they in value in 1855?—In 1855 the value of sheep was given as 3,962,576 *l.*, and in 1863 as 3,634,324 *l.*

3344. What would the result be?—A decrease of about a quarter of a million.

3345. That is the value in money?—Yes.

3346. And is the same standard of valuation applied in both cases?—Yes, in both cases each sheep is valued at 22 *s.*

3347. What is the next item?—Pigs.

3348. Pigs I believe were very useful animals to the small farmer and cottier tenant?—A very important item indeed.

3349. What was the amount of property in pigs in the country at that time?—In 1855 the value of pigs is given as 1,472,006 *l.*, and in 1863 it is given as 1,331,002 *l.*

3350. Then there is a decrease in that article also?—Yes, of about 141,004 *l.*

3351. Have you horses there?—Yes.

3352. What is the return as to horses?—The value of horses in 1855, taking each horse at 8 *l.*, is 4,450,296 *l.* as compared with 1863, when it was 4,633,432 *l.*; there was an increase in the value of horses in that time.

3353. In that year?—Yes.

3354. Then that is the only article of agricultural property which had increased in that period?—Yes, that is the only one.

3355. Are there any other returns that you can give the Committee?—I can give the intervening years.

3356. But no other heads?—No.

3357. Then it appears that with the exception of horses, in which there was a slight increase in 1863 over 1855, all other objects of agricultural property have considerably decreased in value?—Yes, the total decrease between 1855 and 1863, under the four heads of horses, cattle, sheep, and pigs, amounts to 3,055,932 *l.*

3358. Have you any opinion as to whether that decrease is continuing, or whether it has been changed up to the present time?—There was an increase in 1863, as compared with 1862, at least in young cattle, which I particularly mention here, animals under "two years."

3359. The decrease in the number of animals in the country I presume, necessarily added to the commercial value of those that remained?—Unquestionably the price of animals has been unusually high this year. It has been very difficult indeed to obtain stock for farms this year: I never remember the price so high. It may have

have been as high before, but not in my recollection.

3360. So that the small farmer, independently of the diminution of the number of his stock, when he wishes to replace them, has to pay a higher price than he had before?—Yes, he has.

3361. And that is an additional difficulty in his way, is it not?—Yes; perhaps I may be permitted to observe, that one of the causes assigned for the diminution of stock has been the diminution of the small farmers. They were looked upon formerly as the nurses of the cattle they reared, one, two, or three calves, according to their means, and when they were a year and a half or two years old, they were sold into the grazing counties of Leinster. The diminution I believe, of the small farmers, and the consequent diminution of two or three head of cattle each, for each cow may fairly represent a calf each year, may be considered as one of the principal causes of the diminution of stock in Ireland.

3362. Is it not a subject of general complaint in Ireland, that persons engaged in land have to pay a high price for the purchase of stock?—I have seldom heard a greater concurrence of opinion upon any subject; those who buy stock have to pay very high indeed for it.

3363. Therefore, a farmer, whether he be a large or a small farmer, has the additional difficulty imposed upon him, of the extravagant price that he is obliged to pay for stocking his farm?—Yes.

3364. Have you ever made an estimate of the value of the grain crops in Ireland in the same period, take 1855 for instance?—I can give the estimated total produce, if that will answer the purpose.

3365. You have not the value in money?—No.

3366. Then will you give the total produce?—The estimated total produce of wheat in the year 1855, was 1,520,819 quarters.

3367. And what was it in 1863?—The estimated total produce in 1863, was 837,906 quarters.

3368. A falling off of nearly one half, then?—Nearly so.

3369. Are you able to state what the price of wheat was in the market, per quarter, in those two periods?—No, I cannot speak of that, I know that the price of wheat at present is low.

3370. Would it be saying too much, do you think, to say that the price had fallen off in almost the same proportion?—I think not so much as that, the price is lower certainly, but I think not in that degree.

3371. Has your attention ever been called to a corn circular issued by Messrs. J. and C. Sturgess, registered at the General Post Office for transmission?—No, I may have seen it, but my attention has not been called to it.

3372. Will you look at that statistical abstract (*it was handed to the Witness*), that is a Parliamentary paper, what is given there as the average price of wheat in 1855?—It is given here at 74 *s.* 8 *d.*

3373. Will you turn to the title page and tell the Committee what it is you are quoting from?—It is "Statistical Abstract for the United Kingdom in each of the last 15 years, from 1848, to 1862, 18th number, presented to both Houses of Parliament."

3374. One thousand eight hundred and sixty two is the last year given in this, I believe?—Yes.

3375. What was the price of wheat in 1862?—2 *l.* 15 *s.* 5 *d.*: it is given here.

3376. That was a reduction of upwards of 30 per cent, one-third, at least?—The difference between 3 *l.* 14 *s.* 8 *d.* and 2 *l.* 15 *s.* 5 *d.*, that is nearly 1 *l.*

3377. Have you any reason to doubt that if the year 1863 had been given, there would have been a still greater reduction?—I have no knowledge of that, whatever.

3378. Do you know whether the price of wheat this year is as high as it was last year?—In Ireland it is lower, I think; but I am not speaking officially.

3379. Just give me the same returns for oats that you did for wheat; what are the quantities of oats produced in Ireland for the year 1855, taking your own return?—The estimated total produce of oats was 10,266,350 qrs.

3380. And in 1862 what was the estimated produce?—In 1863 the estimated total produce was 8,928,761 quarters.

3381. Being a falling off of nearly two millions of quarters?—Yes, nearly two millions.

3382. Now tell me what was the official price, according to the Government paper, of oats in those years?—In 1855, the price of oats was 1 *l.* 7 *s.* 5 *d.* per quarter.

3383. And in 1862, what was it?—1 *l.* 2 *s.* 7 *d.*

3384. So that while there was a decrease of nearly two millions of quarters in the produce in the year, there was also a decrease in the monied value of the quantity so produced?—Yes 5 *s.* a quarter, according to this paper.

3385. Now take barley?—In barley, the estimated total produce in 1855 was 1,097,631 quarters, and in 1863 it was 758,529 quarters.

3386. What might be the falling off there?—In round numbers, something above a quarter of a million.

3387. What were the prices at those times?—In 1855, the price of barley was 1 *l.* 14 *s.* 9 *d.*, and in 1862 it was 1 *l.* 15 *s.* 1 *d.*

3388. There was decrease in quantity, but an increase in price that year, then?—Yes.

3389. We have gone through most of the agricultural produce of the country, with the exception of horses; was there a decrease in the quantity of stock?—Yes.

3390. And in their money value there was a decrease proportionate to the decrease in number, was there not?—Yes.

3391. Then, in the agricultural produce of the country, there was a large decrease in all the products?—Yes.

3392. And, with the exception of barley, there had been a decrease in the market value of each product also?—According to these returns.

3393. Would those circumstances, in your mind, be sufficient to account for the greatly increased emigration from the country, of which we have had evidence?—I consider that the depression of agriculture in Ireland has been one of the moving causes of emigration, certainly.

3394. And one of the great causes of increased emigration, has it not?—That is my opinion, certainly.

3395. You have been asked whether the incident of any tax recently imposed upon the country, affects the humbler classes of the community; the cottier tenant, I think, was the phrase used, and your attention was called to the great increase in the price of spirits in the country. Are you aware that there has been a very considerable

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derable increase, by the imposition of recent duties, upon the cost of whisky?—Yes; I have seen it so stated in Parliament.

3396. Are you also aware that the consumption of that article in Ireland has very largely increased?—It has been so stated.

3397. I believe that the great consumers of all produce in a country, are the humbler classes of the community?—Yes; all necessaries of life are required by the great bulk of the population.

3398. Ireland is a cold and damp country, on the whole, I think?—Yes; the greater part of it is.

3399. Should you consider, therefore, that some consumption of ardent spirits would almost come under the designation of a necessary of life?—If I may venture to give an opinion, I do not think that a glass of punch would do any harm, but, as far as my own small influence goes, I discourage the use of whiskey amongst my people as far as I can.

3400. Of course you discourage the abuse of it, but I am speaking of the moderate use; in a cold, damp climate, such as parts of Ireland undoubtedly are, would it not almost amount to a necessary of life?—In many parts of the country I should think it would be very useful taken in moderation.

3401. Must it not necessarily follow, therefore, that the great increase in price which had taken place in the article of late years, by recent taxation, is a pressure and a burden on the poorer classes of the country?—That is a matter of opinion which I will not venture to speak upon. The want of whisky I should hardly think would amount to a pressure; there are many persons who do not drink whisky, who go on very well and very happily.

3402. But as to those who do use it, would it not amount to a pressure upon them?—It might be a deprivation, certainly, of what many would consider a great comfort.

3403. Coupled with the decrease in the value of agricultural produce of all kinds, and the quantity, we have a simultaneous decrease in the population, have we not?—Yes.

3404. And a progressive decrease in the population?—Yes, emigration has been increasing in the last few years.

3405. Does not the inference necessarily force itself upon your mind that, coupling all these circumstances together, the country is not improving in the sense in which we should use that phrase, with respect to the nation at large?—There is a great deal of pressure, no doubt, upon all classes; still I think there are some matters in which the country would right itself; if, as I have before said, we had fine seasons and fine weather. I would not say that the whole country was in a state of great depression.

3406. But is the country progressing and improving as Great Britain is for example?—Not as Great Britain is, certainly, so far as I can form an opinion.

3407. May we not infer therefore, that there is something wrong in the country, when we find all these concurring causes, all showing the same results?—The three or four last years have been visitations of Providence beyond all human control.

3408. Have the three or four last years been peculiarly unfavourable to the agricultural interests of Ireland?—Yes.

3409. That superadded to the pressure which previously existed, did it not?—Among the small farmers especially.

3410. Is it your opinion that anteriorly to the last three or four years, those causes that we have spoken of, were in operation, although not perhaps to the same degree of intensity as now?—There was an intervening period I think when the country was going on as well and rapidly thriving, after the effects of the famine days.

3411. Are you able to define that period by any particular years; can you state at about what period you think that interval of prosperity came?—I think the effect of the potatoe disease had pretty nearly ceased in 1850.

3412. When do you think the prosperous period that you allude to ceased?—I think it continued on for a series of years, from 1850.

3413. For four or five years?—I think for a longer period than that, I think it continued up to 1858; in 1859 began the hay famine, the short crops; the excessive drought of 1859, was an unfavourable time for the country.

3414. And we have had unfavourable times since then, have we not?—We have, according to the returns made to me; there has been a considerable diminution of stock and sheep from all those causes that have been referred to, commencing, as I said before, with the losses in the year 1860, caused by the hay famine and the excessive drought in 1859, when hay ran up to the extraordinary price of 10 *l.* a ton in some places; a gentleman at Donegal told me that he had known hay retailed there at 14 *l.* or 15 *l.* a ton; the poor man's cattle died, and his milch cow died; and that was the commencement of very great distress indeed among the small farmers. Then came the dear fodder in the spring and summer of 1860 and three wet years after that.

3415. Do you attribute the present state of the country, as you have just described it, principally or solely to atmospheric influences?—In a very great measure it has been owing to that.

3416. "Principally, or solely," was my question?—I would not say solely.

3417. Would you say principally, were they a large cause of it?—A very large cause indeed.

3418. Do you know at what period the increased duty was put upon spirits in Ireland?—I cannot speak of the exact year; it was some years back, perhaps four or five years ago.

3419. Do you know at what period the Income tax was extended to Ireland?—If I remember rightly, it was in 1853 or 1854.

3420. You have described to the Committee that after the great suffering consequent upon the potato famine, an interval of what you called prosperity, commencing in 1850 or 1851, and extending to 1857, prevailed in the country?—That is my impression; after the gloom that was over the country from famine, disease, and death, there was an interval of comparative prosperity.

3421. And subsequently to that period, the country began to fall away again, did it?—I think so, owing to the causes that have been alluded to; there has been very great suffering among the small farmers particularly.

3422. When

3422. When you gave this evidence, of course it did not enter into your contemplation that the periods of prosperity and the reverse coincided very nearly indeed with the imposition of increased taxation upon the country?—I have given my evidence as far as my observation has enabled me to do, entirely without any reference to taxation, but I beg to say that I have given it with great diffidence.

3423. *Chairman.*] Do you recollect that in one of your former reports you stated that one-third of the stock of Ireland was in the hands of the small farmers?—That there was a greater proportion of cattle on the smaller holdings.

3424. You recollect that statement?—Yes.

3425. Was not that before the hay harvest of 1859?—Yes.

3426. Mr. *Banks Stanhope.*] Do you know what facilities Irish landlords possess of borrowing money for drainage purposes?—Through the medium of the Board of Works in Ireland similar to those in England, I think. *W. Donelly, Esq.* 10 June 1864.

3427. Do you believe that they possess ample and sufficient powers?—I have heard many persons, friends of my own, who have taken loans in that way, speak very favourably of the results.

3428. Is it for ordinary drainage purposes, or for tile drainage, or for both?—I think they are not limited to the mode of drainage, whether it be tiles, or otherwise.

3429. But they do it for what is called field drainage, do they?—Yes; upon the improved plan of drainage for fields; it has been done for some years past with very good effect.

JOSEPH FISHER, Esq., called in; and further Examined.

3430. Mr. *Lowe.*] YOU have given us a melancholy account of the retrograde state of things in Ireland, just now. Do you think that is owing to the burthen of taxation upon Ireland?—I do. *J. Fisher, Esq.*

3431. Will you show how?—The view I take of it is this, according to the Act of Union, the great principle which Mr. Pitt adopted, was that Ireland should be taxed according to her relative ability, not according to her population. The system of taxation that then prevailed, was a system of differential duties, in order that the articles of consumption in Ireland should contribute upon the whole, a total revenue that would be apportioned to the ability of the people. Under that system there were duties that were peculiar to England, such as the duties on soap and bricks. There were higher duties upon tea, tobacco, and sugar in Great Britain than in Ireland, there were other taxes of a similar character, that prevailed in England. In order to equalise the payment in Ireland to the ability of the people, they were lower, because the taxes put upon articles of consumption invariably press more upon the poor than upon the rich; consequently, upon a poor nation, in order only to raise her quota, you must have a lower scale of taxation upon the individual article, otherwise the people will pay more, than in the proportion of their relative ability. It was with regard to that, that there was a small duty on spirits in Ireland during the time that Sir Robert Peel's policy prevailed, than there was in Great Britain, and that was why he refused to put the Income Tax on Ireland. There were the soap and brick duties; the equalisation of taxation makes the poor country contribute more in proportion to her relative ability than she ought to pay; and when you ask me how I think that affects the condition of Ireland, I would refer you to this great fact: there is a Return presented to the House, taking in the 10 years, ending in 1852, showing the total amount of taxes that were paid in Ireland were 22,482,000 *l.* from 1842 to 1846; and 21,497,000 *l.* in the next lustrum; that makes the total taxation on Ireland 44,000,000 *l.* for the decade. When you take the taxation, it was subsequently changed in consequence of the equalisation of the duties, it brings up the taxation of Ireland in the 10 years ending in 1862, to 63,000,000 *l.* So that there has been actual payments by Ireland of 19,000,000 *l.*; this is cash withdrawn. It is very true that we have suffered from two or three adverse harvests, but I believe that the withdrawal of that 19,000,000 *l.* of capital from Ireland, lessened the means of the people to meet these things, which arise from the dealings of Providence; and that the evils which have come to Ireland have arisen principally from the legislation, and superadded to that legislation, has been that exceedingly adverse circumstance that Mr. Donelly has detailed to the Committee with so much ability; we were deprived of the means of meeting that state of things, by the excessive taxation which had been previously levied.

3432. Then, I gather from you necessarily that the remedy you would suggest, would be a return to the differential duties which existed before the union; is that so?—I did not make any such suggestion. I think the Act of Union included in itself a remedy, because it has an enactment that whenever there was a surplus of taxation contributed by the Irish people, the taxes should be taken off to that amount, or the surplus should be expended for local objects in Ireland, according to the wisdom of Parliament. When you ask me as to suggestions, I say that without going back to the old system, Parliament may apply the surplus to the relief of the local taxation in Ireland. Supposing, for instance, the whisky-duty which was increased a million and a-half, was applied for the remission of taxes applicable for whisky; that is to say the support of the gaols, and poor-houses, and lunatic asylums, the million and a half of increased duty in that case alone, would entirely pay the whole of our poor rates and the whole of our county rates, and that would be, according to the Act of Union, applying the surplus for the local objects of Ireland. The effect of what has been done, the increase of taxation of a million and a-half put upon Ireland, for whisky, has been to reduce the Income Tax in Great Britain by three half-pence in the pound.

3433. As I understand you, you hold that it would not consist in the reduction of taxation, but in the apportioning of the Imperial taxation towards bearing the local burthens of Ireland; is that so?—I did not make any suggestion to the Committee; I have only ventured to show how, according to the Act of Union, it might be carried out. I think it lies in the wisdom of Parliament

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to see the remedy. I was only giving evidence as to the state of the facts.

3434. Do I, or do I not, understand you to suggest, that the taxation should remain the same, but that a portion of the Imperial taxation should be apportioned to bearing the local burthens, the county cess, and so on, in Ireland?—You misunderstood me; I said the Act of Union required that to be done.

3435. Does it?—According to my reading of it, it does.

3436. Do you mean to say that the Act of Union requires that some portion of the Imperial funds should be applied to the lightening of the local rates of Ireland?—No, but that the surplus taxation of Ireland should be so applied; it is not any portion of the Imperial funds, that I say should be so applied, but the surplus revenue of Ireland beyond that proportion.

3437. Let us put aside the Act of Union for the moment, and consider what would be the best for Ireland; have you no suggestion to make to the Committee as to what would be beneficial to Ireland?—I put either alternative: either that the taxation should be reduced, or that if for fiscal purposes it was necessary to have the same as Great Britain, the amount should be applied according to the Act of Union.

3438. Will you explain what you mean by "according to the Act of Union"?—It expressly enacts, that whenever Ireland had a surplus beyond her proportion, it is to be applied to local purposes in Ireland. It may be for the promotion of public works; it may be for postal facilities, or it may be for the drainage of the land, or for any local purposes in Ireland, but the surplus fund of Ireland should be applied to local purposes in Ireland.

3439. Then you have no choice between the two; you have no suggestion to make whether there should be a reduction of taxation, or whether the taxation should be applied towards bearing the local burthens of Ireland?—If I might venture to make a suggestion, I think it ought to be in both ways. I think there are peculiar taxes that might be taken off, without any alteration of the present fiscal policy; and I think that taxes arising from present policy beyond our proportion might be applied as the Act directs.

3440. Let us take the first branch of our subject first; what taxes do you think should be taken off or reduced?—I think the grand policy of Sir Robert Peel ought to be carried out; the not imposing the Income Tax or other taxes upon Ireland.

3441. Have you not stated that the income of Ireland was expended by absentees in other countries?—I did not give any evidence upon that point, but I do complain of it.

3442. I am speaking with reference to what is stated in your pamphlet; you do state it there, do you not?—Yes.

3443. Do you view that as one of the causes of distress of Ireland?—The excessive taxation, I do.

3444. How would relieving those persons who spend their money in foreign countries benefit Ireland?—Sir Robert Peel made them pay income tax, and what I say is, carry out his principle.

3445. But what would you do?—I would carry out the policy of Sir Robert Peel.

3446. That is to say, you would have a discriminating income tax, if the man lived in Ireland and if he lived out of Ireland?—If a man lived out of Ireland, I would make him pay it.

3447. What do you call living in Ireland; how many days' residence should settle a man so as to exempt him from the operation of the law, and how would you propose to prove it?—I have not considered that subject very minutely. All I say is, here is a policy that was persevered in by a great statesman for 10 years, and I can see no difficulty in carrying that policy out.

3448. And do you really think that that would be any substantial relief to Ireland?—Decidedly I do.

3449. Have you computed what it would be per head?—No, I have not computed that.

3450. What is the income tax that Ireland now pays?—I think it is 745,000 *l.*

3451. How much of that do you think would accrue under this new system; how much would be paid by the absentees?—I should suppose about 100,000 *l.*, or perhaps 150,000 *l.*, would be paid by the absentees; that would be a remission of 600,000 *l.*

3452. To Ireland?—Yes.

3453. Do you know what that would be per head for each person?—No, I have not calculated that.

3454. Then I will suggest to you that it would be 2 *s.* per head; do you think that that would be a serious matter as regards the prosperity of Ireland to make a present to it of 2 *s.* per head?—I think it would make a great difference.

3455. Do you think it would reinvigorate her manufactures?—Her agriculture, I do.

3456. If we were to give every Irishman 2 *s.* a head, that would set her going again, would it?—That was not what I said. What I said was, that if you relieved her from the income tax, it would do so.

3457. Which amounts to 2 *s.* a head?—That is one way of calculating it.

3458. It is a fact, is it not; there are less than six millions of persons in Ireland, are there not?—Yes

3459. And the sum is 600,000 *l.*, and the tenth part of a pound is 2 *s.*, is it not?—But how many pay income tax; you want to give it to those who do pay; I say relieve those who do pay the taxes, because the taxes ultimately fall on the poor in some way. If a man pays income tax, he has so much the less to spend in other ways, and it either lessens the amount he spends amongst the poor, or prevents the accumulation of his capital that would give employment. Mr. M'Culloch, and all writers upon taxation, say that if the capital of a country is absorbed by taxation, it destroys the means of affording future reproductive employment. If we take the portion of the income tax that falls upon the land of Ireland, it shows that the resident landlords pay something like 400,000 *l.* a-year; if they were to raise 12 millions of money, to expend it upon drainage, upon the improvement of their property, they would only be burthened with the same amount of 300,000 *l.*, and the outlay of the capital would give employment to masses of people, at the same time that it would increase the productiveness of the land; therefore I do not think it is a matter that is to be calculated at 2 *s.* a head.

3460. Is there anything to prevent their doing that

that now?—They have not the ability, so long as they are making these payments.

3461. Why so?—Because their income is diminished so much.

3462. Is not the drainage a first charge upon the land by Act of Parliament?—Not a first charge in preference to the income tax, and it diminishes their income.

3463. But it diminishes in order to increase it afterwards, does it not?—Yes; but they have now the income tax and the drainage both to pay; I say if they had only one to pay, they could apply the income tax to the improvement of their property, and if the property in Ireland was improved, it would improve the property of Great Britain, because one must affect the other.

3464. Suppose they did not choose so to apply it?—Then they must spend it, and then it goes to the poor.

3465. Must it go of necessity to the poor of Ireland?—If it is spent in Ireland, it must.

3466. But must it be spent in Ireland?—I am supposing so.

3467. But is it so in fact?—I am supposing that it would be spent in Ireland, except about 150,000 *l.*, and I say the revenue should not lose by that 150,000 *l.*

3468. But would it be so; might not a gentleman be residing in Ireland, and yet be spending a great deal of money in other places?—He might do so, but you can hardly help that.

3469. Is there any other tax that you can suggest that might be taken off or reduced?—I think with regard to the whisky duty that it is a tax which falls with peculiar severity upon the poorer classes. A Return, which I had not by me yesterday, shows, that the effect of the spirit duty has been to reduce the quantity of spirits consumed in Ireland, from eight millions of gallons that was consumed in 1852 to 4,600,000 gallons last year. That was the quantity that paid duty, I think; that increased duty has just done to Ireland what the increased taxes did at an early period, which was referred to by Lord Lansdowne, Mr. Huskisson, and almost every speaker upon the subject, to show that when the taxation was increased beyond its fair proportion, upon any article it actually lessened the revenue itself. If you look at the whisky duty in Ireland for the last three years, you will see that the amount of the revenue has gradually lessened. The whisky duty, in 1852, produced a million of money. Last year it was 2,311,000 *l.* I think if it was reduced to a million or by 1,311,000 *l.* the increase between what was paid in 1852 and last year should be applied by Parliament to such local purposes in Ireland as they might deem fit.

3470. That would be upwards of two millions of revenue got rid of, would it not?—About two millions and a half, and that would about bring Ireland down to her rightful proportion.

3471. How do you propose to raise the two millions, because the nation cannot go without it. If Ireland was relieved somebody else must pay?—But if taxation is imposed upon Ireland for the purpose of relieving Great Britain, and Great Britain was rightfully bound to pay it, I do not think the English people would wish to persevere in what the Irish people conceive to be a fraud in order to save their own pockets. I think the English people are too noble for that, and if England was polled from end to end, 99 out of 100 would say, "we are willing and able to pay our own quota, and we will not ask Ireland to pay more than her fair proportion."

3472. Of course, when money could not be raised by indirect taxation, it must be raised by direct taxation; can you point out what kind of direct taxation could be raised in England?—With regard to that subject, we have a good example before us, which it would be wise to follow. I allude to the example that was set by Sir Robert Peel.

3473. What was that?—That was an inequality of taxation, with regard to particular articles, so as only to get from Ireland her quota.

3474. What sort of articles do you mean?—I will just mention them. Sir Robert Peel continued the duty on soap in England when it was not continued in Ireland.

3475. And would you have an excise imposed upon soap?—He had 2*s.* 8*d.* duty on whisky in Ireland when it was 10*s.* in Great Britain.

3476. That we have dealt with, have we not?—We have. Then if it was necessary to do so, I think, certainly, that Great Britain is bound to pay special taxes that should not be levied at all in Ireland.

3477. How would you propose to levy it in the shape of a tax upon soap; or would you take glass?—The duty on glass has been removed. I would adhere to Sir Robert Peel's policy.

3478. You would have something in the nature of an excise duty, would you?—I would have something that would equalise the proportion to the relative abilities of the two countries, and carry out the idea that England was paying the interest on the debt that she owed before the Union; because, at present, the only taxes now paid in England that are not in Ireland, are the assessed taxes. They amount to 3,000,000 *l.* or 4,000,000 *l.* a-year. I hold that Great Britain is now bound to raise, by special taxes, 18,000,000 *l.*, the interest for the debt she owed to the Union. I mean by "special," taxes which do not refer to Ireland. She has only raised 3,000,000 *l.*; the other 15,000,000 *l.* has been paid out of the general balance, to which Ireland contributed one-tenth.

3479. Then there are no other taxes that you think it necessary to take off; we will now come to the appropriation of them; we have, we will suppose, raised the revenue to the same amount it was before, you wish to apply some of those taxes for the benefit of Ireland, as I understand you?—If the taxes were reduced there would not be any fund to apply.

3480. But suppose that we put taxes upon soap and something else, and get them up to what they are now?—The natural effect of that would be that the revenue of Ireland, which last year was 6,722,000 *l.*, would go down to the proportion she should pay, to something like four millions and a quarter; if that was done there would be no surplus fund to apply to local objects.

3481. But I understood you to say that you contemplated both things, that you wished something paid for the benefit of Ireland besides; we do pay for the police something like 800,000 *l.* a-year, do we not?—No, decidedly not; that is paid out of Irish funds, not out of English funds.

3482. Is it not paid out of the Consolidated Fund?—Yes; but it is paid into the Consolidated Fund by Ireland. If you take the revenue

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of Ireland, you will find that the revenue of Ireland pays the police; although it comes out of the Consolidated Fund, Ireland pays it, not a farthing of it comes from Great Britain.

3483. What else would you like to relieve Ireland from; I only want to know your plan?—I have submitted no plan to the Committee.

3484. Pray do not fence with my questions; you said that you thought the proper thing was to do two things, to relieve Ireland from a quantity of taxation, and to expend a portion of the Imperial funds to relieve her local burdens; you have given me the first half of your answer; now give me the other?—I beg to say that I never suggested that the Imperial funds should be applied to Ireland. What I said was, that you should apply the surplus of the revenue raised in Ireland to local objects in Ireland.

3485. Sir *Edward Grogan.*] Either by the remission of taxation generally, or by the application of the surplus to local purposes?—Just so; if you retain the taxation, you would have a surplus, which surplus I hold (under the Act of Union) should be applied to relieve the taxation, or applied to the local purposes of Ireland.

3486. Mr. *Lowe.*] When you said "both," you meant one or the other, I suppose?—The view I had in my mind was, that the income-tax might be remitted, without at all destroying present fiscal relations; and that, if the spirit duties and other duties continue to be levied in Ireland, as they are levied at present, the principle of the Act of Union might be carried out, by applying the surplus produce to local purposes in Ireland, either by the relief of local taxation or in the general improvement of the country; that would take in both.

3487. That would leave a deficiency which we must put on a fresh excise to meet, must we not?—With regard to deficiency, the view I put to the Committee was, that England was not now paying her fair proportion, and that you must bring up the taxation of Great Britain to her fair proportion.

3488. Then, now, supposing we have got the surplus, how would you suggest we should apply it?—I have made a suggestion that I think the spirit duties might very suitably be applied to bearing the burden of those taxes which are supposed principally to arise from the use of whisky that is, to the support of gaols and lunatic asylums, and of the paupers; and that it was within the power of Parliament to apply a surplus (if that surplus was proved to exist, which I think it has been) according to the Act of Union. I hold that that bond exists, and that it is not cancelable.

3489. That is, what you would do with the surplus of the spirit duties, is it?—It would apply to the whole surplus taxation.

3490. Will you have the goodness to answer my question; would you so apply the surplus of the spirit duties?—Yes, the spirit duties as well as others.

3491. The spirit duty is mostly paid by the poor, is it not?—I should not think it was. With regard to the consumption of spirits by the poor, we have no means of testing that, except by the number of public houses. I think that the reduced consumption of spirits has fallen more upon a class above the poor, who have been forced to give up the use of it, in consequence of the excessive cost.

3492. I thought you insisted upon the hardship on the poor; then you do not agree with the last witness, Mr. Donnelly, in thinking a certain moderate amount of whisky almost a necessary of life to the poor?—We have the opinion of a great man—and I consider that will be an answer to your question—that it is a necessary for Ireland; I allude to Sir Robert Peel, and he therefore would not increase the duty on it.

3493. But what is your own opinion?—I think that a small quantity of it in that climate is a necessity.

3494. The remissions you have spoken of, upon glass and other matters, would have the effect of relieving the land from burdens that it now bears, would it not?—The repeal of the Income tax would relieve all incomes.

3495. But the duty on glass and other things are burdens on the land, are they not?—No, they were paid by the commercial classes.

3496. Are they not paid by a County rate?—No; they are not.

3497. And is not the County rate a rate that is levied on the land?—The County rate is levied upon houses, as well as upon land.

3498. Is not this the effect of your proposition, that you would retain a heavy burden upon the poor working man, in order to relieve the land?—No, certainly not.

3499. How, not?—I think not—most decidedly.

3500. *Chairman.*] Do you think that Ireland is bound to supply deficiencies in the English revenue; or do you make that suggestion seriously?—I was forced, by the line of examination, to answer the questions which the Honourable Member put to me; but I did not make any suggestions.

3501. They are not subjects to which you have turned your serious attention, are they?—I have thought of them cursorily, and I was forced to give answers to the questions that were pressed upon me.

3502. Did you ever write anything in your book as to how you would tax England?—No.

3503. You only objected that Ireland is overtaxed?—That is all. I stated in my book that I believed the British people, if they were aware that their pockets were being saved at the expense of Ireland, would say, "We will not have poor Ireland burdened in order to pay what we ought rightfully to pay"; and I hold that opinion still.

3504. You have said, as I understood you, that absenteeism has been a curse to Ireland?—It has always been alleged to be so.

3505. Have there not been any great men in Ireland who have not stated the same opinion; have not O'Connell, Grattan, and others stated that that has been the cause of suffering to Ireland?—They have; and it has been stated by a Committee of the Imperial Parliament that one of the reasons why Ireland was entitled to a remission was the spending of a large portion of the income of Ireland out of the country. I think it has a double effect upon Ireland; both a moral and a material effect.

3506. Do you think, as Mr. Lowe has suggested, that the giving 2 *s.* a head out of the taxes would have the slightest effect upon Ireland for any purposes of relief?—No; not if given as 2 *s.* a head.

3507. Would

3507. Would a tax on absentees operate as a check on their absence?—Yes.

3508. And therefore tend to the employment of the people by their spending money in Ireland?—Yes.

3509. Have you any idea to what it amounts?—It has been calculated at about 4,000,000 *l.* a-year.

3510. What is the amount of taxation drawn out of Ireland?—The amount of taxes actually paid according to the return of last year was 6,700,000 *l.* I have before me a previons Parliamentary report, in which there is an estimate that the revenue which ought to have been carried to the credit of Ireland, on account of absenteeism, it states it at 923,000 *l.* Mr. Stewart, who gave this evidence in the report before me, says, "that the revenue derived from Irish property drawn to England, and therefore placed to the credit of Great Britain, is not included in the Irish revenue." He states that upon absentee rents, the revenue paid in England was 734,000 *l.* dividends on funded property, 106,000 *l.*; salaries and pensions, 82,000 *l.*; making 923,000 *l.* of revenue which was paid out of Irish income, and went into the British Exchequer, which ought to have been added to the Irish revenue.

3511. But was credited to England?—It was credited to Great Britain. Mr. Stewart states, and I believe that to be under the mark, that is simply supposing four millions of money belonging to Ireland was spent in England, it would pay its excise and other duties in England, and if it were credited to Ireland, it would amount, according to his evidence, to 923,000 *l.*

3512. £. 923,000, he says, is paid in that way, does he?—Yes.

3513. Will you repeat that, in order to make it perfectly plain?—Mr. Stewart says, "But in this calculation, the following revenue derived from Irish property drawn to England, and there placed to the credit of Great Britain is not included," consequently, the 923,000 *l.* ought to be added to the Irish revenue, which last year was 6,750,000 *l.*, and that should be of course deducted from British revenue.

3514. Are there any other receipts credited to England which ought to be credited, in your opinion, to Ireland?—There are, but I have no means of ascertaining them.

3515. Have you seen any calculation of that kind by the Dublin committee?—Yes.

3516. What are they stated to amount to?—The total would be about a million a-year, I think.

3517. Are not all spices imported into Ireland after payment of duty here?—They almost all pay duty here; a large quantity of coffee goes over in packages which pays duty here, and all packages of tobacco pays duty here.

3518. And tea?—I think not tea; I think most of it goes in bond.

3519. Then, according to your evidence, there would be something like two millions to be added to the revenue of Ireland, on the credit of taxation?—I think there would.

3520. Some questions were asked by Sir Stafford Northcote of Mr. Donelly, as to the condition of the labourers; do you consider that potatoes in 1845 and 1846 were dearer or cheaper than they are at present?—Last year was a good year, yet the price was double the average of 1845.

3521. Do you think fuel was cheaper or dearer then than in the last few years?—Turf has greatly increased in price. I do not think there is very much difference in coal. I understand there has been a large advance in coal at the pit's mouth here.

3522. Do you think that the clothing of the people has improved since 1845 and 1846?—I do not think it has.

3523. Do not you consider it has deteriorated by the people wearing a worse material, which comes from Manchester?—I do not think they wear such a good material as they did.

3524. Do you think that the cottages of the people are, in general, better?—We have just heard of a large class of cottages which have been pulled down, and, as you go about the country, the cottages which you see look better; but I do not think there has been much improvement.

3525. Do you think the value of labour is much higher, taking it generally?—Taking it in proportion to the cost of supporting life, the wages for labour have not been increased, I think.

3526. Do you think that employment is more variable or permanent in the country, and that wages are occasionally very high, although ordinarily not so?—I do not think that ordinary wages have increased in proportion to the cost of living; employment is very variable. At harvest time, sometimes, for a few weeks, high wages are paid; but, as to the general wages which are paid throughout the country, I do not think they have increased. There was a Return issued by Parliament about two years ago, showing that the wages of the agricultural labourer in Ireland was considerably under that of agricultural labourers in Great Britain and Scotland.

3527. But, compared with itself, do you consider that there has been any very great rise in wages in Ireland?—I do not think there has been any advance that would impove the condition of the poor, because the cost of the necessaries of life had increased in proportion.

3528. Do you think that what are called the small farmers have improved in their condition?—What may be called small farmers in Ireland, are those who hold farms under fifteen acres, and their condition has decidedly not improved, they have diminished in number about one half.

3529. Do you think that the reason of that is, that the demand for agricultural produce has prevented their improvement, and that the size of their farms has prevented their turning them to the purposes of cattle, or what do you think is the reason?—That class used, previously to 1845, to find one of its principal means of employment in raising grain for the British market; the alteration which took place in 1846, altogether turned their attention from that, and the remainder of the produce did not provide sufficient for the support of their families.

3530. Do you think that emigration was the result of that to any extent?—Emigration arose from want of employment, and that proceeded from want of capital, and that want of capital was produced by excessive taxation, which prevented the accumulation of capital, and lessened the ability to afford employment to the people.

3531. You have been asked if taxes do not affect the labourers directly; has not the increase of the spirit duties tended to discourage the growth of grain from which those spirits are made?—I mentioned before, with regard to the

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spirit duties, and I believe it affords the most pertinent reply to your question, that in 1852 the sum paid for the 8,000,000 gallons of whisky was 3,250,000 *l.* Of that 3,250,000 *l.*, 1,000,000 *l.* was paid in revenue, and that left 2,250,000 *l.* that either went to the farmers for growing barley, or to the labourers employed in the distilleries. Last year the amount paid, according to the value, would have been 4,000,000 *l.* for 5,000,000 gallons of whisky, but the duty taken out of that was 2,500,000 *l.*, so that left only 1,500,000 *l.* to pay either for the barley growers or the labourers employed; and that directly affects the labourer and the small farmer.

3532. Is it not a fact that the lower class of the peasantry, either now, or at any time, drink very little spirits?—There is no habitual use of it.

3533. Were not the middle classes the persons who habitually consumed it?—Yes, the comfortable class of farmers, and the middle classes.

3534. Was tobacco ever cultivated in Ireland?—Yes.

3535. With profit?—Yes, with very large profit.

3536. Is that now prohibited?—It is.

3537. And prohibited for the fiscal purposes of England?—Yes, for the fiscal purposes of the United Kingdom.

3538. Therefore, that prohibition militates against the prosperity of the Irish labourer, entirely for the purposes of England, does it not?—Yes, for the United Kingdom.

3539. Has not that prohibition injured Ireland very much, in this way, that it prevented the cultivation of an article that was the source of a good deal of profit to Ireland?—Yes, it prevented the farmers from turning their attention to an article which left them a large profit.

3540. Could it be of any use to the fiscal purposes of Ireland to make that prohibition?—No, it could be of no benefit to Ireland.

3541. I think I understand you to say that the income-tax affects the labourer, by pressing upon the employers, and preventing their giving the same amount of employment?—Yes.

3542. Lord *John Browne.*] When was tobacco grown in Ireland?—From 1835 to 1840, I think; I know it was grown in 1836, 1837, and 1838.

3543. Can you give the Committee any idea of what was the profit that was made from it at that time?—I was young at the time; I recollect seeing it grown and knowing about it, and I heard it frequently stated that it made a profit of from 50 *l.* to 60 *l.* an acre. There was a very large outlay for labour, for every leaf had to be separately handled; it gave an enormous amount of employment.

3544. Was it grown extensively?—In Wexford and Waterford it was grown to a considerable extent, I believe.

3545. What did the Government pay for it when they bought it up; was it not above 300,000 *l.*?—I am not able to say.

3546. Mr. *Hankey.*] What do I understand you to state, in round numbers, is the amount which you think Ireland is at present overtaxed?—About 2,500,000 *l.* a-year; that is calculated upon the accounts that are published.

3547. If that sum were remitted to Ireland, and added to the taxation of England, say, by an additional income-tax upon England to that extent, would the Irish people be satisfied, in your opinion; would it be just?—I think it would be just, but it is only an opinion that I am giving.

3548. If that was done, and next year the general expenditure of the United Kingdom were diminished, and the Chancellor of the Exchequer was able to take off the income-tax altogether, would the Irish people, in your opinion, be satisfied with the reduction of a tax to which they did not contribute, in lieu of some tax to which they did contribute?—May I answer that question generally?

3549. No; I wish to have a direct answer to that question, if you please?—I think that the taxation should be proportionate. Supposing there was a reduction of 2,500,000 *l.* in the general expenditure of the United Kingdom, the proportionate remission of taxation would be about 2,200,000 *l.* to Great Britain, and 300,000 *l.* to Ireland, by such a reduction the relative ability of Ireland to England would be preserved.

3550. Then I understand that you would permanently make a difference of taxation to this effect, that Ireland should always be relieved to the extent of two millions and a half from that which the United Kingdom contributed?—That was not what I said; the reduction of the two millions and a half is simply to bring the Irish contribution into the proportion that she ought to pay towards the general expenditure, according to her ability. That would only apply to one year: as to the future taxation, supposing there was to be a reduction of 10,000,000 *l.* in the expenditure of the empire, of course Ireland would participate in that according to her ability.

3551. What do you mean by "her ability"?—I mean this, that according to the Act of Union, the relative ability of the two countries was to be ascertained according to the amount of property assessed to the income tax. Supposing it possible that Ireland doubled her amount of her property assessed to the income tax, and it should be 40,000,000 *l.* instead of 20,000,000 *l.*, then her proportion of taxation would increase exactly in the same ratio. At present it is only one-fifteenth of that of the United Kingdom, but supposing Ireland should, under a different system, become prosperous, and her income advanced to one-tenth or one-eighth, then she should be taxed in proportion.

3552. But I understood you to state that you would desire the general system of taxation to be maintained in the proportion of 2 to 15?—Decidedly not.

3553. Not at all?—Decidedly not.

3554. That the system of taxation should be one of a general nature, or one by which Ireland was only to be taxed in the proportion of 2 to 15; was not that it?—No; the proportion of 2 to 15, it is specifically stated in the Act of Union, was not to continue longer than 1820.

3555. Then that is at an end?—Yes; then the Act provides that each country shall contribute according to its respective ability, and it proposes the means of ascertaining that respective ability.

3556. What I want to know is, if you are so to adjust it, do you desire that that adjustment should take place every year?—No; my view is that it should take place, agreeably to the Act of Union, not oftener than once in seven years, nor more distant than once in 20 years; that was the condition that Mr. Pitt imposed upon the two countries,

countries, and I think it was a fair, just, honest, equitable condition, and one that ought to be carried out.

3557. Then, if Ireland was to increase in prosperity to such an extent as to reverse the existing condition of things, you think that she would be quite satisfied to pay an increased proportion of taxation, comparatively to that of England?—Decidedly, I do think so. It is our poverty that leads us to look for a revision; if we were wealthy we should not ask for it.

3558. Sir *Edward Grogan.*] Do you mean to convey, by the answers you have just given, that any considerable reduction of two millions and a half of annual taxation of the present would make the proportion contributed by Ireland to the National Exchequer equivalent to that which was settled under the Act of Union?—I do.

3559. And that afterwards, in the event of the reduction of taxation accruing in Great Britain, and thereby altering the relative contributions of the two countries to the general fund, that Ireland should in like manner profit by that reduction, conformably with the terms of the Act of Union?—Yes; and I may illustrate it by what has actually occurred. In the year 1853 the taxation of Great Britain was 4*s.* in the pound on her income, and that of Ireland was 4*s.* 2*d.* in the pound on her income, I speak of income assessed to Income Tax, so that there we had it brought into very close approximation. Since 1853 the taxation of Great Britain has been 4*s.* –¾*d.* in the pound, and that of Ireland 6*s.* 3½*d.*; my argument is, that we ought to go back to that principle which would make the poundage taxation on the income equal in both countries, and that would be done by reducing the Irish revenue by about two millions and a half.

3560. You further say, I think, that if such an arrangement was made for the present, still you would be entitled, in the event of any material change in the prosperity of either country, to a revision of taxation, according to the respective abilities of the two countries?—Yes; at the end of seven years, according to the Act of Union.

3561. You want, in fact, to stand upon the Act of Union, which was originally the condition of the fusion of the two peoples?—Decidedly; and I stand upon it because I think it is equitable and just.

3562. Mr. *Howes.*] Supposing you reduce the taxation of Ireland by two millions and a half, what would be the proportion, according to your calculation, of the revenue of Ireland, as raised by taxation, and the revenue of Great Britain?—It would be as 1 to 15, which is what her income is now.

3563. *Chairman.*] Can you give the Committee any information as to the amount of bankruptcy in Ireland?—There is a return issued which illustrates the effect of the taxation in regard to bankruptcy. In the five years ending in 1841, the total number of bankruptcies in Ireland was 421; in the five years ending 1847, it was 314; in the five years ending in 1852, it was 323; in the five years ending 1857, it was 371; and in the last five years it was 975, shewing how the commercial classes have been affected.

3564. The local taxation of Ireland has increased since 1846 or 1847, has it not?—It has.

3565. To the amount, at times, of how much?—The highest amount, I think, was in 1849, when the local taxation was considerably over two millions.

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3566. Are you able to give any account of the Crown-rents, and can you put in any return as to that?—The Irish Crown-rents are about 54,000 *l.* a year, they ought to be included in the Irish Revenue, but they are added to that of Great Britain. With regard to the finance reports that have been presented to the House, I think they do not fairly represent the Irish taxation; the Crown lands are put down entirely to the credit of England; I also wish to call the attention of the Committee to the manner in which what appears in the accounts as "miscellaneous," is divided between the two countries. I have in my hand a finance account of last year; it shows a total receipt for the United Kingdom, under the head of "miscellaneous," of 2,753,000 *l.*; they are almost all repayments of moneys or loans advanced by the two countries. In apportioning them separately, they have carried to the British account 2,717,000 *l.*, and they have only given Ireland credit for 35,000 *l.*; this is really not revenue, it is receipts by the Exchequer. I also wish to mention to the Committee, that I think it would be desirable, if in public accounts, greater uniformity could be secured. Here is a statement which Colonel Dunne moved for, year by year, and it does not correspond with the Finance Accounts, because it omits from several items which appear in the Finance Accounts. In the Finance Accounts they have given Ireland credit for post-office receipts, and in this account they have put it in as a blank. I think it would be desirable if the total receipts in two Parliamentary Returns, relating to the same period, could be made to correspond.

3567. *Chairman.*] I think you state that Ireland has not got credit for a portion of the miscellaneous receipts?—The Return which Sir Edward Grogan moved for, which I have been quoting from, ordered that the revenue should be given, excluding the miscellaneous receipts.

3568. Has that been done?—I believe it has; it professes to exclude the miscellaneous receipts.

3569. Has Ireland got credit for the amount she ought to get in those miscellaneous receipts?—She has not, in point of fact.

3570. Has she got credit for any of the proportions of the payment of foreign loans, China money, and various other receipts to which, under the Act of Union, she would be entitled?—No; that would come in the item of miscellaneous, to which I have called attention. It is the repayment of funds advanced by the whole of the United Kingdom, the bulk of which is credited to Great Britain, so that Ireland does not get her proper benefit.

3571. But, in addition to that, the Colonies give subsidies; Corfu for instance?—They do so.

3572. Sir *Stafford Northcote.*] The Finance Accounts do not profess to distinguish between the revenue of Great Britain and Ireland; they merely give the revenue received by the one and the other; do they not?—I do not know the system. This account, which purports to give the revenue of Ireland, has, I know, misled parties, because it does not give Ireland credit for any of the miscellaneous or Post-office receipts, nor for the Crown rents' receipts.

3573. Does the amount given here, under the head of "Miscellaneous," correspond with the amount that is set down under the head of "Irish Miscellaneous" in the Finance Accounts, 397,000 *l.*?

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397,000*l.*?—No, it does not; the Miscellaneous, in the Irish accounts, are principally repayments of money advanced in Ireland under the Board of Public Works. It is very difficult for any one, looking at the subject, to deal with it correctly when these Returns are not correct, or, I should say, do not correspond.

3574. You mean that they are not made out upon the same principle?—If they do not represent the total revenue of Ireland, am I not right in saying they are not correct.

3575. But how do you define the total Revenue of Ireland?—I think that in making out the total Revenue of Ireland, the miscellaneous ought to be divided between the two countries in the proportion of their contribution to the original sum.

3576. That is not quite an answer to my question; I asked you how you would define the total Revenue of Ireland?—I cannot answer you generally, I must take each branch. For instance, as to the Customs; in order to make it out correctly, there should be an account kept of the amount of duty paid in Great Britain on goods sent to Ireland, because the tax upon those articles falls upon the Irish consumer. Then, with regard to the Excise, I think that is correct, and "Stamps," is correct; "Property and Income Tax," and "Post Office," are not brought into this Return at all. Then there is "Receipts from Crown lands in Ireland," which belonged to Ireland previous to the Union; that is not brought into this account, therefore it does not state the proportion of duties that Ireland has really paid.

3577. In answer to my question, you object to certain items which are entered in that particular Return; but you do not answer the particular question, which is one that I venture to think you will find it rather difficult to answer; namely, how do you define the total income of Ireland?—I thought I replied by taking each branch, and showing you that what should be added to it, the Customs received in Ireland, and the Customs received on articles which paid duty in Great Britain, and were consumed in Ireland.

3578. Then you would define the total Revenue of Ireland as that portion of the Revenue of the United Kingdom which was directly or indirectly derived from the pockets of the Irish people; is that so?—Yes, I do; I think the word "contribution" in the Act of Union, meant that.

3579. Are you aware of any means by which that proportion could be correctly ascertained?—I do not know the internal machinery of the Customs, or whether there is a means, I should fancy there was; they have a very large staff of officers; I am aware that it has not been done, but I think it quite possible to do it.

3580. *Chairman.*] Was it not done before 1824?—It was not perfectly done at any time, but it was more correct than it is now.

3581. Sir *Stafford Northcote.*] What change was made in 1824?—I think there was an account taken of the inter-communication between the two countries, but the cross-channel communication accounts were discontinued at that time.

3582. The trade between the two countries was there, for the first time, put upon the footing of a coasting trade; was it not?—Yes.

3583. Would you desire to see that put an end to, and the relations in trade restored to what they were before 1824?—I would not, but I think the account could be kept without returning to that.

Martis, 14° *die Junii*, 1864.

MEMBERS PRESENT:

Lord John Browne.	Sir Frederick Heygate.
Sir George Colthurst.	Mr. Howes.
The O'Conor Don.	Mr. Longfield.
Colonel Dunne.	Mr. Lowe.
Mr. Finlay.	Sir Stafford Northcote.
Sir Edward Grogan.	Mr. Banks Stanhope.
Mr. Hankey.	

COLONEL DUNNE, IN THE CHAIR.

The Right Honourable JOSEPH NAPIER, called in; and Examined.

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3584. *Chairman.*] You have been Chancellor of Ireland?—Yes.

3585. Have you looked into the Act of Union?—Sir Edward Grogan desired me to look specially at the seventh article of the Act of Union.

3586. And have you confined your attention to that seventh article?—I have done so.

3587. What is the interpretation which you give to the financial arrangements between the two countries under that article?—It appears to me clear enough, as I read it; first it provides for the separate debts of each country as they stood at the time of the Union, and then I take it that the condition of these debts caused the necessity of special provisions afterwards. Starting first with that of the separate debts, it then provides for the proportion of contribution to the expenditure, in two parts for Ireland and fifteen parts for Great Britain.

3588. What do you think as to the separate debts?—The point to which my attention has been directed is where it says, "Previous to the expiration of the 20 years." It has provided that at the end of 20 years, unless within this period circumstances should arise that would make way for a new arrangement; that is, unless Parliament should within the 20 years have declared that the expenditure should be defrayed indiscriminately, and the circumstances which might arise were if the proportion of the debts should be altered so as to get into the ratio of the contributions fixed, then the arrangement for equalising taxation might take place. It seems to have gone upon the supposition that in all probability there would be a continuance of peace, but it also provided for the possibility of war. It provides for the raising by taxation the respective contributions, and then that loans might be resorted to either in peace or war. Then comes the provision of how much of these loans shall be considered joint, and how much shall be separate. I think that the provision for the loan is arranged for in a peculiar and special way in regard to each country. It provides for making a part the separate debt of each country; but as to the part arranged for according to the respective contributions, that portion of the loan shall be joint. Then having arrived at that, it says, "if at any time the separate debt shall be liquidated," by which I understand paid off; "or if the values of the debts, estimated in a certain way, shall get into the ratio of the contributions, then provision might be made for the equality of taxation."

3589. Is there any provision for the consolidation of the Exchequers?—That is carried out by Act of Parliament in 1816.

3590. But according to the Act of Union there is no reference to it?—No, I do not think there is in terms.

3591. What do you think as to the separate pre-union debts; were they not by the Act to remain separate for ever?—I must say, speaking as a lawyer, that my opinion is that the Act of Union did contemplate an addition to the pre-union debt, because there was a provision made for the proportion of the loan that was to be arranged for in a special way, that it should be separately charged. This of course would add so much to the separate debt. There may be a controversy whether the separate debt means merely the ante-union debt alone, or the debt at a subsequent time due, as the then separate debt; but my opinion is, upon the construction of it, that it means, according to the practical interpretation that has been given to it, the separate debt for the time being. The truth is, at the time of the Union they did not contemplate the enormous expenditure that took place by reason of the war.

3592. Was not the Act of Union founded upon certain resolutions which had been passed the year before, both in the English and Irish House of Commons?—The Act of Union was a great international treaty, one of those great foundations which make it a fundamental law in its very nature and character.

3593. Similar to Magna Charta, would you say?—I think, if I might say so, possibly greater, because upsetting the Act of Union would involve the dismembering of the empire. I look upon it, from the peculiar nature of an incorporate union of that kind, that the weaker state would have no protection, if there was not in the very nature of the union an essential protec-

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tion growing out of its fundamental character. There may be matters of regulation afterwards affecting it, to a certain extent; but I think all jurists treat a law of that kind, as in its very nature, so fundamental, that in fact you can hardly contemplate its subversion.

3594. Then upsetting it would, in fact, be a revolution, in your opinion?—Yes; it was twice debated in Parliament, in 1834 and 1843, and I think that the expression of all the Ministers then was, that the whole moral, physical, and legislative power of the country should be called in aid to prevent "the dismemberment of the empire."

3595. Therefore the repeal of any one provision is contrary to the powers of the present Parliament, in your opinion?—Clearly so, as an unconstitutional exercise of their power, if the provision is fundamental.

3596. Do you not think that that resolution might be used in construing the meaning of the Act of Parliament, founded upon those resolutions?—They are embodied in the provisions of the treaty.

3597. But is it not stated clearly in this resolution, that the two pre-union debts are to be separate for ever; and in Lord Castlereagh's speech, introducing the measure, was it not stated to be separate for ever?—I have not recently looked into his statement. I only say the debt might be increased.

3598. That is another question?—Of course the state of the debt was peculiar at the time; the debt of England was so much greater than that of Ireland, that it made all these special provisions necessary.

3599. Was it not directed by the Act of Union that the interest of the debt should be deducted annually from the revenue, before any other charge?—So long as it remained a separate debt, before it was consolidated; with regard to the debt, each was to have a separate debt. I do not go into the finance part of the question at all; but supposing, according to the calculation made in 1812, I think, and afterwards in 1816, the ratio of the debts then came up to the ratio of the contribution, or, as it would appear, had passed by it, unfavourably to Ireland; then the state of facts had arisen provided for under the special terms, to let in the power of equalising taxation; that is the way in which it occurs to me.

3600. Was there not another debt contemplated, a separate debt for each kingdom, by the Act of Union?—I have given my construction; as a lawyer, I cannot read that provision in any other way, where it says, that such part of the said loan for the liquidation of which special provision shall have been made for the respective countries shall be kept distinct, and borne by each separately. That part of it seems to contemplate the possibility of an addition to the separate debt; and that, as I said before, seems to have provided for the possibility of war, as may be seen upon the face of it.

3601. Was not that debt directed to be applied to certain local purposes, diminishing the debt, and forming a sinking fund; are not those the ordinary purposes for which that separate debt was contemplated?—If Ireland required it for any purpose as part of her expenditure, independent of the general expenditure of the United Kingdom. I suppose that she would require it for the purpose of making up her deficiency of contribution.

3602. Is there any specification of making up a deficiency of contribution, or any power given for a separate debt for that purpose?—There is a limit placed upon the taxation; and then, supposing the requirements of Ireland could not be satisfied by taxation, I do not know any other way in which this could have been met but by loan.

3603. Is it mentioned in the Articles of Union that there shall be any loan?—I think this contemplates a loan: "All monies to be raised by loan in peace or war for the service of the United Kingdom;" and if Ireland required a portion to make up her contribution to the expenditure, there would be a separate or special provision made for liquidating such portion of the loan, separate and special, with regard to Ireland; and under the Article that would be borne by her separately, for it goes on to state, "only that part of the loan shall be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions." I do not myself, as a lawyer, see the difficulty of construing that. As I said before, how the calculations were actually made, and as to figures and finance, I have not considered; I am merely construing this Article for the Committee, as I should have done it on the day on which the Act of Union was passed.

3604. There was a power to fix that contribution at the end of 20 years, was there not?—At the end of 20 years it is provided that there shall be a revision, unless before that time the special case shall arise which is mentioned here; then it provides, supposing that should arise; but that depended on two things, on the construction of the Act of Union, and the mode of taking the account. With regard to the mode of taking the account, as I have said, I am not a financial man, and have not gone into that, but so far as the construction of the Act is concerned I do not feel any difficulty about it.

3605. Supposing the proportion to have been arrived at between the debts, what course should the Government have pursued to put the case contemplated in the Act of Union in force?—I think what they did was that which is in substance required by the Act of Union; supposing those facts to have been ascertained, which I assume to have been ascertained in a Parliamentary form, on proper inquiry, then the passing of resolutions was a proper way of proceeding.

3606. Is the resolution contemplated here a declaration of both Houses of Parliament?—The Act of Parliament itself, I think, directs that after a given day there shall be common taxation.

3607. Have you seen the Act of Parliament?—I have looked into the provisions; if I recollect right, it is enacted that after a given day the separate arrangement shall cease.

3608. Are you speaking of the Consolidated Act?—Yes; the Act consolidating the Exchequers.

3609. Is there anything as to common taxation in that declaration?—I am speaking at present without the book.

3610. But, at all events, such an Act is necessary?—Yes; the Act of Union provides for it, and the course which Parliament, in proper form, should have taken upon it was to ascertain in a Parliamentary way that that state of things had arisen.

3611. Then

3611. Then supposing that was done, what would be the course?—The Act of Parliament, I suppose, should have inserted some sort of preamble to that effect.

3612. And supposing that was not done, the Act of Union would not have been fulfilled upon that point, would it?—First, I would consider whether that was done, in substance and in truth; because, dealing with the Act of Union, I should look to the spirit, and see if it was done in reality; the Act of Parliament may have pursued the power, although it may not say so upon the face of it; one can hardly suggest that a verbal omission should be a ground for annulling its operation.

3613. You say that an Act of Parliament would be required, or a solemn declaration by both Houses of Parliament as to the common taxation?—One would suppose that the formal and direct way of doing it would be to have the declaration on the face of the Act of Parliament. I should say that the preamble should recite that, whereas by the Act of Union so and so, and then go on to say that the circumstances contemplated had arisen, and then make the declaration.

3614. Has equal taxation ever been extended to Ireland since that time?—That is a very complex question. I am not aware that taxation has been imposed contrary to that provision; I do not know how that may be.

3615. Has indiscriminate taxation ever been levied?—No; I do not call it indiscriminate, because there have sometimes been special taxation with regard to England, and sometimes special taxation with regard to Ireland; we know that at the time of the first imposition of the income tax, Sir Robert Peel maintained that there was a special state of things as to Ireland, and that Ireland had a kind of set off, so as to relieve her from the income tax, or rather so as not to cause it to be put upon her at that time.

3616. Is there not a further provision that supposing indiscriminate taxation is to be regarded as to the ability of the country to meet that taxation?—Yes, I think so; there is a provision at the end which puts it subject to such particular exemption or abatement in Ireland, as circumstances may from time to time appear to require.

3617. What are those circumstances, according to your understanding?—I think they are connected with the condition of the country; it is not for the advantage of the State, I think, to put any pressure upon the weaker part of it, that it is not fairly able to bear.

3618. But has not that been done continually since the Union between the two countries?—I think there may have been occasions on which Ireland has had reason to complain.

3619. Have there not been complaints by every statesman from the year 1800 to the year 1863?—Yes, Ireland has been sometimes not well able to bear what has been imposed; it is no doubt the poorer country, and the Act of Union provides that regard shall be paid to the circumstances of the country in the imposition of taxes.

3620. Do you think that regard has been paid?—That is a question of policy and statesmanship. I think that we have had a good deal to complain of; but that has been, I think, more with regard to expenditure than with regard to taxation. I think that in Dublin, Cork, and other places, we have to complain of a want of liberality in the public expenditure.

3621. Is there an expenditure of the Irish revenue taking place largely out of Ireland?—Yes.

3622. Will you state what expenditure you think is unfairly taken out of Ireland?—I think we pay our share of taxation very fairly now.

3623. I am not speaking of taxation, but of expenditure?—With regard to expenditure, I say that I think there is a want of liberality; I have no hesitation in saying so, as compared with the expenditure that is made in England.

3624. Are you of opinion that money raised in the country and spent out of it, can be of any benefit to the country?—We may get the general and indirect benefit; of course what improves one part indirectly affects the other.

3625. If, for instance, 5,000,000 *l.* is raised for fortifications, which we contribute to, and about 200,000 *l.* is spent in Ireland, do you think that is a fair proportion of expenditure?—I say that with regard to expenditure, my opinion is that there ought to be more expended in Ireland.

3626. Do you think the drain of absentee rents has any effect upon the wealth of Ireland?—With regard to the absentee question, I look upon what I call the moral and social question arising out of it, as far more important than the financial one. I look upon the absence of the gentry, who have duties to discharge, and ought to take their place among their tenantry, as causing a vacuum, that is often filled up with bad influences, and I think that absenteeism is far more important, in a moral and social point of view, than in a financial one.

3627. But in all those views is absenteeism injurious to the country?—I think so; it tends to place the country in an unfavourable position.

3628. Do you think that that does not entitle us to the indulgence that was promised by the Act of Union?—I think all these matters are fairly to be considered; a statesman, looking to the well-being and welfare of the country, would consider that what benefited Ireland must benefit the empire, and I think all these circumstances ought to be fairly and generously considered.

3629. Mr. *Lowe.*] I understand you, that you think the separate debt of Ireland could lawfully be increased after the Union?—Yes, I do. I certainly think that the true construction.

3630. In several ways; and amongst those ways to make up any deficiency of contribution on the part of Ireland; is that so?—I think so.

3631. Then I understand you to think, that the proportion between the two debts required, in order for the consolidation mentioned in the Treaty of Union, might take place by increasing the Irish debt, as well as by diminishing the English debt?—I think it might; either by decreasing the English or increasing the Irish debt.

3632. I will call your attention with reference to the power that is given here to consolidate the Treaty of Union, so that under certain circumstances, that is on the debt attaining a particular ratio, it shall be lawful to Parliament to declare that fact, and then that certain consequence shall follow by the Treaty of Union?—Yes.

3633. Even supposing Parliament not to have made such a declaration formally, but to have proceeded by way of statute, instead of by way of declaration, the only material difference would be, would it not, supposing that the conditions were complied with, that Parliament would have

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have adopted a different way, but the substance of the transaction would have been the same?—That is rather a matter of conveyancing than a question of statesmanship.

3634. Provided the ratio were really established?—Yes; that is the substance of the thing.

3635. The only difference would be that, if the declaration was made, the Treaty of Union would be operative for that purpose, but if not formally made, the Act of Parliament that assumed to do it would be operative?—With regard to the power that is to be exercised under the Treaty of Union, one likes to look at the substance and spirit of it; and although the nicety of conveyancing might not be followed, to my mind it would make no difference if, in point of truth and in fact, the power was really and truly executed.

3636. The real difference would be, that in the one case the Treaty of Union would be operative, and in the other the Act would be operative, would it not?—The Act is operative, as I conceive, because it is in pursuance of the Treaty of Union.

3637. You find that the statute of 1816 assumes the Act by its own figure; that, probably, might be an error, but you think it would make no substantial difference?—The Act, I think, springs out of the power which was conferred by the Act of Union, and should be referred to the power thereby given.

3638. To take your own metaphor, the statesman does not assume the Act so much on the mere spirit of conveyancing, as on the substantial features of the power conferred?—Having regard to what was done, the resolutions that were passed in Committee, and looking at the language at the beginning of the statute, I think it professes to go on the Act of Union, and to follow it; but if there was any departure, I think it was a matter of conveyancing. I do not think, in a question of statesmanship and legislation, it should be regarded.

3639. As to the Treaty of Union itself, do I understand you, that in your opinion, as a matter of law, it was *ultra vires* for the Imperial Parliament to repeal any portion of it?—That goes into what I may call the science of revolution.

3640. But, putting that aside, I ask you as a lawyer?—One would be wrong to state that a country could place itself in a position in which an Act of that kind would be immutable under all circumstances. What I meant to convey was this, that the Act of Union is in its very nature fundamental, and possesses fundamental properties. When the ministers, in 1834 and 1843, declared that all the moral, physical, and legislative powers of the empire should be wielded to prevent a repeal of the Union, it showed that it was not one of those things that would come, properly speaking, within the constitutional competency of Parliament to deal with.

3641. Supposing that an Act of Parliament was passed, infringing some condition of the Union, and the question of the validity of it was argued before one of the courts of justice in either country, do you think it would be the duty of that court to hold that the statute was void?—I do not say that. Should any question of the kind come before me to decide, I will give it my best consideration. But questions which run so close between the existence and the exercise of such a power, had better be left alone, as abstract questions. They can only be safely dealt with in concrete form.

3642. Sir *Stafford Northcote.*] Do you consider it would be competent to Parliament, under these Articles, to appropriate a larger portion of the public income in one year to the Sinking Fund of one country than to the Sinking Fund of the other?—I think that seems distinctly provided for, and then the portion of the loan for which that provision was made would go to the separate debt of that country.

3643. *Chairman.*] There is the Act of 56th of George the 3rd, to which I was about to call your attention (*handing it to the Witness*)?—This recites: "Whereas it has become expedient to carry into effect certain purposes of Great Britain and Ireland," referring then to the Act of Union; and then it goes on to say that from and after the 5th day of January 1817, "All rates, duties, taxes, receipts, and sums of money, of what nature soever, which, under or by virtue of any Act in force at the time of passing the said Act, shall in such country form part of, or be directed to be carried to, the Consolidated Fund of Great Britain or Ireland, shall be carried to, and form and constitute, one general fund, called 'The Consolidated Fund of the United Kingdom of Great Britain and Ireland;'" then that puts an end to the separate Exchequers, and makes them one Consolidated Fund.

3644. Is not the word there used "indiscriminate payments"?—It does not in terms, I think, incorporate these words.

3645. The *O'Conor Don.*] That does not refer at all to the levying of the taxes, does it?—No, it does not.

3646. It merely refers to what is to be done with them when raised?—Precisely; there is to be the consolidation of the Exchequers.

3647. *Chairman.*] Have you ever read these words of Lord Castlereagh's, in speaking of this proposition: "It is one which will relieve the apprehensions of those who feared that Ireland was in course of years, after the Union, to be burdened with the debt of Great Britain; it is one which, by a special, fair apportioning of contribution, will release Ireland from an expense of 1,000,000*l.* in time of peace, and 800,000*l.* in time of war." Are you aware of that speech having been made by Lord Castlereagh in introducing the Act of Union?—In looking at the Act, one construes it, as a lawyer, by what appears on the face of it; a lawyer or a judge is not at liberty to look outside an Act of Parliament, in order to construe it, unless there is something incorporated by reference, or some Act in *pari materiâ*.

3648. Was that one of the promises held out to Ireland, by which she was seduced into the Union?—I cannot say; but Lord Castlereagh himself, I believe, took part in the debate on the Act of 1816.

3649. Mr. *Longfield.*] The words used in that Act are, "shall be indiscriminately applied," are they not?—Yes; "shall be indiscriminately applied."

3650. Sir *Edward Grogan.*] Is there anything about raising revenue there indiscriminately?—The words are, "shall form one consolidated fund, and the said consolidated fund shall be indiscriminately applied."

3651. But is there anything in that Act to which your attention has been called, stating that

that the taxation shall be indiscriminately levied upon the two countries?—Not in terms.

3652. Might not the Act of Parliament, such as it is, have been passed within a year or two of the Act of Union, if it had been found convenient to consolidate the Exchequers then as in the year 1817?—Perhaps there were other Acts carrying out that principle of taxation.

3653. What I mean is, does this Act of Parliament apply to the Exchequers invalidate, in any degree, the Act of Union?—No; but I think it carries out the Act of Union supposing the circumstances to have arisen referred to there.

3654. Is not the Act itself merely a consolidation of Exchequers, for the convenience of the office?—I have not gone through the particular sections; but what I understand to have been the purpose of this Act was, to carry out that provision for getting rid of the separate arrangement for Ireland, and that for the future a joint arrangement should be substituted.

3655. Sir *Frederick Heygate.*] I think you stated you thought there was nothing to complain of in the taxation of Ireland, but more in the expenditure?—That is my own opinion; I am not acquainted with all the particulars about the taxation of articles, whether there may be some higher duties upon things than there ought to be or not; I have not given my attention much to that; but, with regard to expenditure, it is my opinion that it ought to be more liberal upon public works and matters of that sort in Ireland.

3656. Do you think that the power of the two countries in bearing a similar amount of taxation is equal?—Ireland is a very much poorer country; its commerce is very limited, except in a few places, but, generally speaking, its commerce is limited. Then we have had to go through a great deal of difficulty from the change in our agricultural system, in the small farm system, in the absence of proprietors in many instances, and a number of such things. These are elements which make the country in some respects a struggling country.

3657. Therefore, a similar taxation would, in your opinion, press with greater severity on Ireland than on England?—I think so.

3658. Are you aware in what way the taxation of the two countries varies at the present moment?—We are free in Ireland from what are called the assessed taxes, but we have the income tax; it is the same in both countries, and, I think, with the exception of the peculiarity of the assessed taxes, we are not otherwise exempt.

3659. Are you aware of the amount which the assessed taxes would produce?—No; I am not.

3660. Because it seems the habit to lay great stress upon the exemption from assessed taxes?—The assessed tax is a very teasing tax, and it is a great advantage to be relieved from it.

3661. But it is not a question of a very large amount, is it?—No; it is not of very large amount.

3662. Mr. *Hankey.*] I understand you to say, that you consider there has been a want of liberality in the expenditure of the general income of the country, as applied to Ireland?—With regard to the expenditure, I do.

3663. I suppose you mean that expenditure is essential for the welfare of Ireland, or what was thought essential, has been withheld?—I will give you an instance; there is the harbour of Cork, I think one of the finest harbours we have; see how useful it is as a place of call, and yet we have no expenditure there; they have taken away the naval station. There is an old hulk at Kingstown, or else an old vessel lying there, but there is nothing to give the people an interest in what is going on, in having ships of war, and the incidental expenditure; then, with respect to Dublin and the public park there, they can hardly get money to keep it in decent order.

3664. Then you think that more money might have advantageously been spent in Ireland?—I do; I think that a public expenditure in any district gives the people an interest in what contributes to their convenience and happiness, and it also gives them an interest in the general welfare of the country when they enjoy some of the profits of the expenditure to which they contribute.

3665. If that expenditure had taken place, it would necessarily have augmented the total expenditure of the United Kingdom, would it not?—It would, of course, if there was no abatement with regard to England; anything done to Ireland would augment it.

3666. I do not understand you to find fault with the expenditure of England, but you say the expenditure is not sufficient in Ireland?—Relatively; I say it creates a good deal of jealous feeling, when the people see the lavish expenditure in England and the stingy expenditure in Ireland.

3667. Still the expenditure to which you have alluded, such as that upon Cork Harbour or the Phœnix Park, would necessarily have involved some additional outlay, would it not?—Be it so.

3668. Do you think any such increase of expenditure, if applied to Ireland, would be unfairly charged to the United Kingdom?—No; I think the United Kingdom ought to bear it.

3669. Then Ireland would have borne its proportion of taxation to meet that, would she not?—It should bear its proportion of taxation to all the services of the United Kingdom; I look upon it that since the Union the benefit to any one part of the United Kingdom indirectly benefits the whole, but I think this country has a great interest in making Ireland as contented as possible, and not seeming to favour England unduly.

3670. Do you think that any special exemption from taxation was contemplated towards Ireland by the Act of Union?—There is that passage at the end of the provision, very wise as I think, that circumstances might arise to induce local consideration; it says, "As circumstances may require, subject to particular exemptions in Ireland and in Scotland, as circumstances may appear from time to time to demand." England being the larger, the greater, and the wealthier country, of course they contemplated that there might be more taxation there; but, with regard to Scotland and Ireland, there might be circumstances in the minds of statesmen that would very properly be considered, and I think that merely provides for the opportunity of dealing with them.

3671. Do you think the Act of Union, particularly the clause to which you have alluded, contemplates, after the expiration of 20 years, or at the expiration of any shorter term, when the Exchequer might be consolidated, the permanent establishment of a different system of taxation between England and Ireland?—I should rather say the reverse, that it contemplated a uniform system.

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3672. You think the contemplation was a general uniformity of taxation?—I think so.

3673. It has been stated before this Committee, in answer to a question, whether the system of taxation should be of a general nature, it, that is, the Act of Union, provides that each country shall contribute according to its respective ability; and it proposes the means of ascertaining that respective ability; do you agree that that was contemplated by the Act of Union?—That would be in the event of the 20 years expiring; then they were to have a kind of revision of the arrangement, and to take into consideration the condition of things; but that had gone by, because, suppose that the Act of 1816 was properly passed at the time, then that superseded the 20 years' arrangement altogether, and started upon an entirely new system.

3674. Then, after the consolidation of the Exchequers, do you not consider it was intended that there should be a perfect, or as near perfect as possible, uniformity of taxation between the two countries?—Yes, I think it was contemplated then to put them as nearly as possible upon a uniform system, but with a judicious provision at the end that there might be local circumstances to induce special consideration.

3675. Do you think it would be advantageous now to Ireland to form a new system of taxation with regard to imports of Customs duties?—Upon that I do not feel myself qualified to give an opinion which ought to carry any weight with it.

3676. But if any new system of taxation took place, it must be either in one of these methods, either by direct or by indirect taxation; perhaps you have not turned your attention to that point?—No, I have not; my general view is that we should as much as possible go hand in hand with England.

3677. You think that uniformity of system is the best?—Yes; I think the more we are drawn into uniformity with England the better; but I have always felt that with regard to Ireland, her local circumstances ought to be fairly and liberally considered, both with the view to prevent any jealous feeling that there was undue favouring of England, and also, I think, Ireland, being the weaker and poorer country, there ought always to be a consideration for it; at the same time I know that when the income tax was imposed, I could not but feel that in some respects we stood in a condition of greater self-respect when we were bearing our share of the Imperial burdens, and I think if there was more liberality in the expenditure that the pressure of taxation would not be so much felt.

3678. Do you think that the distress that is now experienced, and which has been experienced for many years past by Ireland, is mainly due to the excess of taxation, or to other causes?—There is a combination of local causes, which have been operating. Ireland has gone through a furnace for some years past, and is now recovering herself; but even now there is a great deal of difficulty arising from the emigration that is going on. There is a very peculiar transition state at this moment. There is the small farm system, to begin with. I remember quite well when I was a boy in the north of Ireland, there were farms of two, three, and four acres, and the owners obtaining a living by means of the hand-loom; that is now passing away, the farms are increasing, and it requires more skill and more capital to get on, as well as a better education. My opinion is that light is breaking in upon Ireland, and that things are getting better, but there has been a number of local causes which have put a pressure upon the country.

3679. Do you think that the distress of Ireland would be alleviated by forming any new system of taxation as compared with England?—I have no desire for any new system of taxation of a general kind. With regard to particular subject matters there may be particular things as to which duties may be differently arranged, but as to having any new and separate Irish system of taxation I should be against that, because I am heartily desirous in every way that we should feel as much as possible that we are one country, and be identified as much as possible with Great Britain, as one united empire.

3680. Mr. *Longfield.*] Are you aware how much the taxation of Ireland has been increased during the last 12 years, since 1852?—I have not computed that.

3681. You are not aware then, with reference to the resources of the country, whether the taxation of Ireland has been increased beyond those resources or not, in the last 12 years?—I am not prepared to speak with accuracy as to that.

3682. Can you tell the Committee whether the resources of Ireland have been materially diminished at the same time the taxation of Ireland has been considerably increased within those 12 years?—No, I am not able to state that.

3683. Can you tell what is the relative taxation per head now, and what it was in Ireland in 1852?—I was not aware that any of these matters of fact would be gone into, but of course my evidence would be very unimportant, as you yourself must be more familiar with them than I can be; they are matters of fact, not matters of opinion; and I do not think they are subjects upon which I can give the Committee any assistance.

3684. Then, coming to the Act of Union, was it not a partnership between two kingdoms, in the nature of a treaty?—Clearly.

3685. Are you not aware that such partnerships are, in truth, the fundamental system under which the American States have been united and federated?—I think our Act of Union is stronger than that.

3686. Are you not aware also, that the validity of Acts of Parliament precisely the same as Acts of our Legislature, frequently come before the American High Courts, where questions arise whether they are consistent with the treaty of Union?—That may be so; but I have never known an instance in our Courts where they have taken upon themselves to decide upon it.

3687. Do you not know that that question was actually raised in the Court of Common Pleas and before the Court of Error in Ireland, and that the Court of Error did not decide upon the subject?—The Courts declined, I think.

3688. Is it not, then, the fact, that although you might think an Act of Parliament of the Legislature contrary to the stipulation in the Act of Union, that in truth the reason of its validity is, there is no tribunal to determine it?—In a constitutional sense, as I have said, it might be invalid, for Parliament derives its power out of the Imperial constitution.

3689. But the Court and the Army must give effect to it, must they not?—The very thing I meant to convey was what was said with authority

rity by Sir Robert Peel, by the Duke of Wellington, and by Lord Althorp; it was said on both sides of the House. I think the remarkable expression that Lord Althorp used was, "I think all the moral, legislative, and physical powers of the country should be used against any attempt to repeal the Act of Union," and he even said, "much as he abhorred war, and civil war, he should consider that alternative better than a dismemberment of the empire."

3690. Constitutionally speaking then, although not as a lawyer, because we know the courts must decide according to the Acts of Parliament, and cannot go otherwise but constitutionally, was not the union of the two countries a conditional union, giving them all powers consistent with the Act?—I think so, founded upon the treaty; and although an Act of Parliament may regulate matters in carrying out that treaty, yet the treaty itself was a great constitutional arrangement; the smaller state merged its separate existence in the larger; you cannot restore the parties to their former condition, therefore the repeal of the treaty would involve a complete dismemberment of the empire.

3691. Supposing that within the first 16 years, or the day after the Union was passed, could any person in his senses say, that an Act of the Legislature could make that void honestly or constitutionally?—I think not, because it would appear to me that if you made an Act of the Imperial Parliament to have such force, the weaker state would have no protection if it was not protected by the essential fundamental character of the treaty, and if this were not in its nature binding, constitutionally there would be no protection for the weaker state.

3692. Is it not a partnership, something similar, so far as financial arrangements are considered, to a mercantile partnership, contributing to joint expenses?—Except that there a facility of dissolution exists; in the other case, from its very nature, that would be almost impracticable, and that makes it the more remarkable.

3693. Therefore, the stipulations for account and for common taxation in the Act of Union, were as much a right, on the part of Ireland, as any other stipulation in it?—These are perpetual Parliamentary rights.

3694. If the duties had arrived at that given ratio, then Ireland was as much entitled to insist upon England taking the burden, as she was entitled to a revision at the end of 20 years?—No doubt of it, and the proposition which emanated from the Chancellor of the Exchequer, in the way I view it, was such that the objection made at the time was not on the part of Ireland, but by Mr. Bankes on the part of England. As I understood that part of the question, he said they had passed by the proper period, and the proportion had got unfavourable to Ireland.

3695. Ireland, by the Act of Union, had a right to say this, "I have borne too much already, and you must now, according to the stipulations upon which I entered into the Act of Union, bear the rest"?—Clearly. If Ireland had gone on as she was doing, I suppose she would have been ruined.

3696. It was a right, not merely according to justice, but by the terms of the Act of Union conferred upon her, was it not?—Yes; by special stipulation of the Treaty of Union.

3697. Therefore, it would be unjust, and not according to law, to say that any boon was conferred by England upon Ireland at the time of the consolidation of the Exchequers, whatever was the result of it?—The only thing that strikes me at all upon that is, that after 1811, and when the ratio had become unfavourable to Ireland, it might have been said, you have lapsed your time, but no doubt in 1811 or 1812, supposing the calculations were properly made, Ireland had a right, because she had been brought into that position by her contributions, which exceeded all her powers of taxation to meet.

3698. A division of the consolidation, then, is as much her right as the 2-17ths is the right of the other party?—No doubt of it.

3699. Then, in truth, what is to be considered in the taxation of Ireland is the resources of the empire, and whether there are particular circumstances which justify a departure from a uniform system of taxation?—Yes; and I think the provision at the end of this section a very wise one, because I do not think it is for the interest of England to put a pressure upon Ireland which she cannot fairly bear.

3700. Do you recollect the unfortunate years of famine in Ireland?—I do, well.

3701. Ireland was, for some time after that, rapidly recovering, was she not, up to the year 1852?—Yes; there was a wonderful recovery.

3702. Was she not then, in truth, lightly taxed, not having the income tax, the Succession Duties, or other taxes?—Yes; I think she was lightly taxed.

3703. Do you not think, then, as a person acquainted with the ordinary laws which govern human progress, that that light taxation had a good deal to do with the recovery from that unprecedented famine?—Yes, I think if we had had the taxes during that famine time, which we have now, it would have sunk some parts of the country altogether.

3704. Do not you think that the imposition of those taxes has prevented and retarded the progress of Ireland?—The income tax do you mean?

3705. I allude to all those additional taxes, which have been laid on since 1852?—I do not know; I would not say that; it may have had some effect in conjunction with other causes; I know that latterly, for two or three years past, in parts of the country they have had very severe seasons.

3706. Have you read Mr. M'Culloch's principles of taxation?—When I was in Parliament I used to look at those things.

3707. Do you remember his stating that a sudden increase in taxation is one of the greatest impediments to the progress of any country, and do you concur in that statement?—Well, with regard to the income tax, I have thought that it was a very fair tax, a person paying according to what he has. At the time I was in Parliament I could not help feeling the force of the argument, when it was said, take the case of a merchant in Belfast, should he be let off, and should a clerk at Liverpool pay, and I did not see the answer to that.

3708. Is not in truth the Imperial expenditure in such places as Portsmouth, Plymouth, and other places, take London for instance, what we may call a reproductive expenditure in those places?—I think it is.

3709. Is not, in truth, the Imperial expenditure reproductive by the increased consumption of excisable articles, and by the increased expen-

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diture in the district?—The district gets a benefit of course; supposing we had a naval station at Cork, Cork would, of course, greatly benefit by it.

3710. Would not the general revenue of the country, and its ability to bear taxation, be increased by it?—It might help the country.

3711. Would not such expenditure develope the resources of the country very much?—I think it would, more or less. I think a great deal might be done in that way by a judicious public expenditure. In the harbour of Cork they have not expended even a small sum of money to remove the dangerous rock there.

3712. Is it not the fact that by a readjustment of taxation of England and Ireland since 1852, the taxation of Ireland has materially lightened the expenses of England?—I do not know how that is; that is rather a matter of financial calculation.

3713. Are you not of opinion that such Government establishments as the Enfield Works and the docks very much promote the manufacturing industry of the country in which they exist?—I think they do, and the class of persons which they bring is of a respectable character; thus I consider that the coast guards, although they are scattered about the country, and are small in number, are a very great benefit. I think that letting people see the working of the system of their country, makes the people feel an interest in matters to which they contribute; that they should see the working of their own system, and get some benefit from it, and see the official people mixing among them. I think it would be a great advantage in many ways.

3714. Have you any doubt that the establishment of such Government works at Cork, or other places, would amply repay the Government in the improved condition of Ireland?—I have no doubt with regard to the effect it would have upon the people; there could not be a more judicious act than to do the very thing you suggest. I have never myself been disposed to make what is called a "poor mouth" about Ireland, but I wish to see matters arranged so as to remove any fair cause of discontent, and I think the thing you have mentioned would be of very great importance.

3715. Sir *Edward Grogan.*] Your attention has been called to the Act of Consolidation which was passed in 1816?—Yes.

3716. I collect from your evidence that that Act must be construed as carrying out the Act of Union?—I think so. It refers to the Act of Union and was passed for the purpose of giving effect to it, and then connecting what was done under that Act, with the provisions of the Act of Union, I think you must refer the exercise of the power to the power itself.

3717. That Act was supposed to have superseded the provision of the Act of Union, for a revision of the proportion of contributions, of the two countries?—The provision of the Act of Union was, that at the end of 20 years, unless before that circumstances should arise; and then the Act of 1816 goes on the supposition that these had arisen.

3718. But that supervision of the right of revision which the Act was supposed to have, entirely depended upon that Act having been passed in conformity with the provisions of the Act of Union, did it not?—Yes.

3719. I understand you to say that in your opinion Ireland might contract a separate debt, for the deficiency of her annual contribution in revenue?—I think so.

3720. If the facts be that both Great Britain and Ireland fail to contribute a sufficiency to meet the current expenditure from their ordinary revenue, and that both had to raise money for national purposes, are you of opinion that the money so raised ought to have been in the proportion provided by the Act of Union?—That would depend upon the deficiency of each, supposing that Ireland had a greater relative deficiency than England; that was, I think, what was exactly provided for. It states distinctly that only that part of the loan shall be deemed joint and common, for the making of which the respective countries shall make provision in the proportion of the respective contributions, and so far as this goes, it would be joint; but wherever it went to the special account of each country, according to the special circumstances, then it would be a separate debt.

3721. There might be a separate debt in either or both countries, owing to the deficiency of contribution, might there?—I think so.

3722. That deficiency would be two parts to one country, and fifteen to the other?—Each country should pay up its own proportion. If there was a deficiency in either, it should not call upon the other country to pay any part of that deficiency. That is the way in which I read it.

3723. If, however, both countries were deficient in contributing their respective qutoas which were settled under the Act of Union, and had besides to make up that deficiency by borrowing money, is it your opinion that the money so borrowed should be in the proportion provided by the Act of Union?—If there was the same relative deficiency, then of course it would be a joint charge, but supposing one country had a special deficiency, something peculiar to it, then it must cause an increase of its separate debt. I do not see the difficulty of it.

3724. Were you in Parliament in 1846?—No, I did not get in till 1848.

3725. You are aware of the late Sir Robert Peel's statement when he introduced the income tax in 1846, I suppose?—In 1842 I think it was.

3726. Are you aware that in his then statement, he exempted Ireland from the income tax at that time?—He did so.

3727. Did he do so on the distinct ground that she would be able to raise her quota of contribution to the general expenditure, by other means?—He did; he said there were other things; I think he referred to the stamp duties, and to different special duties on Ireland, and that he thought balancing the one thing with the other, Ireland ought not to be called upon to contribute to the income tax.

3728. That she ought not to be called upon to contribute more than he so imposed upon her?—Yes.

3729. The fresh duties imposed upon her at that time, she continues to pay at present, does she not?—I think so; I do not know about the state of the stamp duties.

3730. In addition to that, in latter years, the income tax has been imposed upon her, has it not?—It has. That was done when I was in Parliament; we fought against it, but were beaten on it.

3731. Do you concur with the view that Sir Robert Peel took, that Ireland did, by other means, contribute her quota, upon being exempted from the income tax?—Yes; the argument I urged myself was, that it was not for the interest of England to put a pressure upon Ireland beyond what she could fairly bear; that they ought to have regard to her local circumstances and condition at that time particularly, when she was just coming out of the famine period. We used the best arguments we could; that the strength of the empire was the strength of the weakest part of it; but they seemed to think that Ireland at that time had so far recovered that she could bear the income tax, and some people thought that it would be better for Ireland to do so; they said it would do away with that feeling in Ireland as if she was a kind of poor and dependent relation. I know that was the view that was taken by some in Ireland.

3732. Have you any reason to think or to know that between the period when Sir Robert Peel made his statement exempting Ireland from contributing to the income tax, and the period when that tax was imposed upon her, the country had so far improved in wealth and prosperity, as to be able to bear that increase of taxation?—No; in that intervening time changes in the commercial policy and with respect to the corn laws, took place, which greatly affected Ireland. England has got much more benefit than Ireland from all that change in the modern policy, because she is a manufacturing and commercial country. I do not at all mean to say that ultimately the effect will not be very beneficial to every part of the United Kingdom; at the same time it is an addition to the weight of the peculiar circumstances now pressing upon Ireland in her transition period. It makes her feel the pressure of this modern policy, far more than England can feel it.

3733. In your opinion, is that transition period to which you allude, in Ireland, passed?—I think we are going through a very important stage of it at this time.

3734. Can there be any doubt that great pressure and suffering prevails in the country at this moment?—I hear better accounts this year than I remember to have heard for some time past; persons from different parts of the country speak more hopefully and thankfully, but I know that for three or four years past there has been a great deal of pressure.

3735. Would you consider it an unfair application on the part of Ireland that, owing to her present position, she should have the same benefit of exemption which she enjoyed under Sir Robert Peel's legislation?—With regard to that I would say, that whatever was done in England with regard to general taxation I would not go back with it as to Ireland.

2736. If you are indisposed to alter existing taxation because it is existing taxation, you are perfectly clear that in other respects Ireland is entitled to the indulgence of this country?—Clearly, in the way in which Mr. Longfield has suggested. I think it is a matter of great importance. And also with regard to the different commodities which I have not gone into; with respect to the spirit duties, and other questions of that description, Ireland may be entitled to special consideration, but with regard to the general principle, I would not draw a distinction, so as to deal with the country in a separate and special way.

3737. At the time of the Union with Scotland, I believe a large sum of money at that day was handed over to trustees for the benefit of Scotland, to induce her to come under the taxation of England?—The way in which I understand it—it is a matter of history—is that the debts were so circumstanced that by paying over that sum it then made the debts in such a proportion as enabled them to start at once.

3738. Common taxation?—Yes.

3739. But that sum, and the benefit to be derived from it, was *bonâ fide* handed over for the benefit of Scotland by England?—Just so; but that was to make the debts in the proper relative proportions.

3740. And to do justice between the two countries who were about to enter into the Union, I suppose?—Just so.

3741. At the period of the Union with Ireland was any such an arrangement made?—No.

3742. And the statement was that the disparity of the debts was so very great that the sum of money could not be conveniently raised and paid for the benefit of Ireland?—Just so.

3743. But, notwithstanding, it was so alleged, that we were entitled to it, but it could not be given us; we are now put under the same taxation of this country?—With regard to that, it comes back to the Treaty of Union, because as to the difference of the debts at the time of the Union, when those debts got into the same relative proportion as the contributions, then came in the new arrangement, and then, assuming that new arrangement was made in pursuance of the power, we have no right to complain if it has been acted upon *bonâ fide*. The point now made, of looking at the local circumstances of the country in the arrangement of taxation, is a matter of statesmanship and policy, and therefore you must take into account the peculiar condition of Ireland, and also whether there are any peculiar exemptions and abatements that are proper to be allowed.

3744. From the general provisions of the Act of Union, is it your impression that it was considered that both countries would be equally liable to bear their respective quotas settled by the Act of Union?—Oh, yes; but the whole of the arrangement was upset by the enormous expenditure of the war. Supposing there had been a continuance of peace, as was contemplated, England would then have been enabled to reduce her debt, and Ireland then would have had a general reduction of taxation, but this expenditure caused by the war upset everything. Then pressure came upon Ireland, and she, being a poor country, would have sunk under it but for the provisions of the Act of Union.

3745. Your impression is that the founders of the Act of Union contemplated the liquidation of the whole or so much of the English debt as should bring them within their respective quota?—I do. I think they looked upon the probability of peace and the possibility of war. If the probability of peace had been realised, then they thought, that in the general prosperity of the country, they could have greatly reduced the National Debt, and have brought it down to the contemplated proportions under that proviso; but they also put upon the face of the Act the possibility of war, and the possibility of a loan being specially required for the specific exigencies of either country; and in that case the portion so required for that country should go to

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its separate account. Ireland, therefore, might have an addition to her debt, or England the reduction of her debt.

3746. Do you consider that that paragraph in the Act of Union upon which your opinion of the possibility of a separate debt being created for Ireland to make up her deficiency, is so clear and distinct that it is only capable of but one interpretation?—That is a strong thing to say; I only say that I myself have no difficulty about it.

3747. But if another gave a different interpretation, is it within your view that the Act is so confused that it might bear that interpretation?—I only say this, that as I read it, it is clear to my mind, as at present advised. I do not know what might be the case if one heard discussions upon it, but I have gone over it again and again, and I cannot see any difficulty.

3748. Mr. *Banks Stanhope.*] I think you stated that it would be a great advantage to Ireland to have Cork made into a naval station?—Yes.

3749. I believe there is some distress in the north of Ireland, is there not; in Ulster, for instance, do you know anything of that?—Generally speaking, the north is more free from distress than other parts.

3750. Has there not been great emigration from Ulster?—There has been a good deal of emigration from Ulster, but I think that has arisen in a great degree from the change in the small farm system.

3751. Then you do not think that there has been great distress in Ulster?—I am not aware of it; I thought that the distress was rather in the south and west of Ireland.

3752. If there was distress in Ulster, do you think that distress would be mitigated at all by the establishment of a naval station at Cork?—In Ulster they are very sturdy, self-reliant people; of course the station at Cork would be a local matter.

3753. Then the naval station at Cork would only improve that particular part of Ireland?—But it would be a very good thing in itself.

3754. But it would not benefit the remaining part of Ireland, would it?—Not directly. But there is a fine, splendid harbour, with vessels frequently calling there, and the people say to themselves, how is it that with such a harbour as this, which in England would have an abundance of public expenditure upon it in every way, and yet even a dangerous rock has been left after attention has been emphatically called to it.

3755. Mr. *Longfield.*] I think you understood me as merely giving Cork by way of example?—Certainly; and it is one of the most striking that could occur to one's mind.

3756. Mr. *Banks Stanhope.*] Can you suggest any other expenditure that might be made in Ireland?—Yes; in Dublin there is no expenditure at all, and I think very reasonable complaints have been made on that head.

3757. What extra expenditure can you suggest?—Look at your Parks here, how they are ornamented, and kept up, and what an outlay there is upon them; nothing of the kind is done in Dublin.

3758. Is not the Phœnix Park kept up?—It is kept up, but not at all in the way it ought to be.

3759. Then you would suggest that more money should be spent by the Imperial Parliament in Dublin?—There has been the removal of all the central authority. We have the Lord Lieutenant, and all that sort of thing, but I think the people draw a contrast in their minds between what is going on here, where you have such lavish expenditure upon everything, and what is done in Ireland.

3760. Would not the money spent in Dublin only benefit Dublin, and not any other part of Ireland?—I think it would directly benefit the place where it is spent, but every portion of the people that you satisfy and show that they are more fairly and equitably treated, depend upon it, tells upon the whole country.

3761. Lord *John Browne.*] Are you aware that there are no troops stationed in any portion of Connaught, except at Athlone?—I believe that is the only place where there are any troops.

3762. Are you not aware that there are a number of small barracks all over the country, which were formerly occupied by troops, and which the Government are now selling and getting rid of, particularly in Connaught?—No, I am not.

3763. Do not you think that the placing of troops in Connaught would conduce to the prosperity of that district?—I do not know that you require troops to keep you in order there.

3764. But by the expenditure of the money, I mean?—Well, that might be the effect. Supposing that place was in England, how would you deal with it?

3765. Have troops there, of course?—There are places in England, and places in Ireland, which might be equally advantageous to the public service, and with corresponding expenditure, but in Ireland they are left neglected, because they are in Ireland. I think that feeling in the mind of the people is injurious, and it would be a matter of sound policy to meet that fairly and reasonably. I would not advocate expenditure for expenditure's sake, or place troops where they were not required.

3766. Do not you believe that cavalry could be kept cheaper in Ireland than in England?—I think forage is cheaper there.

3767. Therefore, the country, in your opinion, is put to a greater expense by keeping cavalry in England?—If you do not want them in England.

3768. Surely, in time of peace, cavalry are not required for any local purpose in any part of England, are they?—I should suppose not.

3769. Therefore, the object should be to keep them in the place where they could be kept at the cheapest rate?—Yes.

3770. Whereas they now keep them at the dearest place?—I think, in these kind of matters, England is favoured, but I do not think it ought to be so.

3771. Sir *Stafford Northcote.*] I understand you to point to an increase of the expenditure in Ireland, as, for instance, for a naval station at Cork, and the expenditure upon public works at Dublin, and elsewhere; how is that expenditure to be met?—Of course it would be met in the same way in which the expenditure in England is met.

3772. Out of the general taxation of the country, do you mean?—No doubt.

3773. If any considerable addition were made to the expenditure of the country, would that not involve the necessity for additional taxation?—Of course, but whatever you expend ought to be fairly and equitably distributed.

3774. Do you mean that there should be a corresponding reduction of expenditure in England to make up for the increased expenditure in Ireland

land?—If you make up your minds not to expend beyond a certain amount; but I think Ireland should have its share of what is expended.

3775. Do I understand you to say, with regard to Cork, for instance, that it would be desirable to remove one of the British stations, and to give it up, and to make a station at Cork instead?—If you make up your mind that you will not have the expense of both, then I think, certainly, that Ireland should not be excluded altogether.

3776. Do you think it would be reasonable, if we are not to increase our expenditure, that some one British station should be given up, and that Cork should be substituted for it?—That involves a double question, a finance and a policy one: an English station might be considered of such importance, and so much required, that you would not like to give it up; but I do not think that is a reason why you should not have the other also.

3777. But do you, or do you not, suppose that the Imperial Parliament, in deciding what stations shall be the naval stations for the empire, have chosen those which, upon the whole, they considered to be the best for Imperial purposes?—That may be, but I know no reason why they should exclude Ireland altogether.

3778. Then I understand you to say that you would add a station at Cork to the other stations?—I do. Look too at the fortifications which are being erected as a protection, what place is there so likely to be fixed upon as Ireland for an invasion? It has always struck me as a curious thing that all the money should be expended in fortifying England, and that Ireland should be neglected altogether, so as almost to tempt an invading party. I think that is a great mistake; if you fortify at all, make it as perfect as you can; but I think that Ireland should be included in that arrangement.

3779. But that is simply an argument to show that the Government have not chosen the best places for the fortifications, is it not?—That may be so.

3780. But do you suppose that if the Government are satisfied that a particular work is the best work, they ought to take another work, which is an inferior one, instead of it, because the inferior one is in Ireland and not in England?—It seems to me, I speak with great deference upon it, that they have left Ireland wholly out of their consideration.

3781. I do not want now to go into the questions of the fortifications, but to keep to the question of naval stations. I understand you now to say that you think it would be for the advantage of Ireland that a naval station should be established at Cork, in addition to, and not in substitution for, an existing naval station in some other part of the United Kingdom?—I do, undoubtedly.

3782. That would cost money, of course?—Of course it would.

3783. How would that money be provided?—Out of the general taxation.

3784. That must be by additional taxation, must it not?—Of course it must.

3785. How is that additional taxation to be raised?—In both countries—from the United Kingdom.

3786. For instance, then, Ulster would have to contribute its quota towards the expense of the establishing of this new naval station at Cork?—No doubt; but then Ulster has to contribute now to all that is done in England; and not only Ulster, but Munster, Connaught, and Leinster, all put together.

3787. Have you ever heard it said that Ulster and Connaught were suffering now from the pressure of severe taxation?—No; I have not heard it said they are suffering from pressure of taxation—at least not in Ulster, it may be so in Connaught. Connaught has been for two or three years before this year, suffering a great deal in parts of it, and wherever the country is suffering severely, they feel the taxation the more; it is an element to be considered, but I have not heard it spoken of as one of pressing importance.

3788. I may mention that it has been stated in evidence before this Committee, by persons who speak from a knowledge of Ireland, that Ireland is suffering now from the burden of severe taxation; are you of opinion that those persons are probably right or wrong?—They may have more local knowledge about it than I have.

3789. You are not prepared to express any opinion about it, then?—I would qualify that.

3790. Assuming it should be proved to the Committee that Ireland is suffering from the burden of taxation, would it be any advantage to Ireland, or to those parts of Ireland which lie at a distance from Cork, that the burden should be increased for the sake of establishing a certain station at Cork?—The establishing a station at Cork, I suppose, would make a very imperceptible addition to the taxation of Ireland; I should think it would be a very small matter.

3791. So far as it went, it would be additional, would it not?—In many things, however, in my opinion, expenditure might be beneficially reduced.

3792. *Chairman.*] You mean in this country?—Yes.

3793. Sir *Stafford Northcote.*] With regard to expenditure in Dublin, I suppose the same argument would apply, would it not?—Of course, just the same; but I know this, that the feeling in Ireland is a kind of feeling of jealousy that England gets such a large share of expenditure, and I do think, for a statesman, it is worth while to consider it not so much as a question of financial as of general policy; it is most important if you can make an arrangement for expenditure, such as will be impartial and leave no just ground for the feeling which exists on the part of Ireland.

3794. *Chairman.*] If Ireland contributes to the defence of England, and to her naval stations, would it not be much more just that she should abridge hers, and give Ireland a share?—That is what I have been saying.

3795. Sir *Stafford Northcote.*] Ought not the principal and main rule of the Imperial Parliament to be this, to limit the whole expenditure of the country, as far as is possible, consistent with the public service?—No doubt.

3796. And to make the expenditure in such a manner as may be best and most economical for the whole empire?—No doubt that is so, but I think also that a Statesman should not lose sight of the other question, that is, the effect of all these arrangements upon the people generally; I think that is important as regards Ireland, and therefore as regards the stability of the empire, that you should remove from the minds of the people any jealous feeling, or a feeling that they are not so fairly and liberally

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treated as the people are in England; and unless there be something so imperative in the arrangement which made it a matter of necessity to have only one station for instance, and to confine it to that; I think, in distributing the naval force, Cork, taken as an illustration, is a place that ought to enter into the consideration of statesmen.

3797. You think that it should not be the main and only rule that we should make our expenditure as economical as possible, but that we should endeavour to go beyond that, and to diffuse it, and make it tell as much as possible on each part of the empire?—Yes; it is not merely a financial question, but a question of high policy.

3798. *Chairman.*] To use the words of Lord Palmerston, is not Cork, as a political, military, and naval station, far superior to several of those now in England?—I believe it is.

3799. Sir *Frederick Heygate.*] With regard to the people of Ulster complaining, I would ask you, from your knowledge of the Ulster people, whether they are in the habit of complaining?—No, they are not; they are a very self-reliant and independent people.

3800. Then may there be a considerable pressure in Ireland without its finding vent?—There may be, and very probably is, considerable pressure amongst the smaller class of farmers; I know the railways have injured small towns in Ireland, and persons who had shops there; people now go to Dublin, and to the larger towns to get their goods.

3801. Are you aware that during the last two or three years the increase of people on the poor-rates has been relatively larger in Ulster than in any other province in Ireland?—No, I am not; I have not looked into that.

3802. You have not looked into the reports of the Poor Law Commissioners during the last two or three years?—No.

3803. Sir *Stafford Northcote.*] A question has been raised as to Sir Robert Peel's view at the time of the imposition of the income tax, which he did not extend to Ireland; are you aware that Sir Robert Peel claimed the entire right to lay the income tax upon Ireland at the same time that he laid it upon England?—Yes; I think he makes it a matter of policy, he did not think it wise to put greater pressure upon Ireland; he looked at all the circumstances of Ireland at the time.

3804. Was not one of the circumstances to which he looked this, that there had never been any income tax in Ireland, and there did not exist any machinery for levying it?—Yes, that was one argument.

3805. And that as he only contemplated laying it on for three years, he thought it desirable not to create such machinery for a very limited period?—That was one argument.

3806. Did he not propose to levy the same amount of taxation from Ireland as would have been levied from her by the income tax, if it had been extended to her, by the imposition of other duties?—He thought those other subjects would be sufficient, taking them altogether; that it would not be a statesmanlike and wise measure to put the pressure of income tax upon her.

3807. Were you in Parliament at the time Sir Robert Peel proposed the income tax?—Not in 1842; when the income tax which we are now subject to was proposed, I was in Parliament.

3808. I am going to read you a short extract from Sir Robert Peel's speech at this point, at the time of the introduction of his budget, and then I will ask your opinion as to the views laid down by him. This is what he says: "When I am proposing a tax, limited in duration, in the first instance, to a period of three years, and when the amount of that tax does not exceed three per cent., I must, of course, consider with reference to the public interests, whether it be desirable to apply the tax to Ireland. I must bear in mind that it is a tax to which Ireland was not subject during the period of the war, that it is a tax for the levy of which no machinery exists in Ireland. One advantage of the tax here is, that I can raise the amount at a less charge than any other tax, the machinery is complete, but Ireland has no assessed taxes, the machinery there is wanting, and I should have to devise new machinery for a country to which the tax had never been applied; and although I claim for Parliament the entire right to apply this tax, if such necessities as we have seen require it, yet with the state of society in Ireland, there is something peculiar which makes the creation of machinery for its collection matter of grave consideration; at the same time, as no part of the empire will be more benefited by the reduction which I am about to propose than Ireland, and as Ireland is united to this country, I think Ireland ought to bear a fair proportion of the public charge, and of the increased revenue which I am about to raise. If I find the means of raising from Ireland anything that might be considered as an equivalent amount to that she would contribute under the income tax, I should not be reluctant to raise the amount by other means." Then he goes on to propose an additional duty upon spirits, and an additional stamp duty, and he says, "I think I can, perhaps, raise an amount very nearly equivalent to that, or, perhaps quite, which Ireland would have to contribute to the income tax, perfectly consistent with the terms of the Act of Union, and without imposing any serious burden on the country." Having read that paragraph from Sir Robert Peel's speech, do you consider that Sir Robert Peel's view, as to the fairness of imposing the income tax equally on England and Ireland, differed in any respect from the view taken by Mr. Gladstone, when he afterwards imposed the income tax upon Ireland?—No; I think what he considered was, as a matter of strict right, there was a right to impose it, but that looking at it altogether, he would not gain anything by imposing it, and it would be more convenient to manage it in the way that he suggested by the imposition of other duties. Sir Robert Peel seems to have put forward all these different views, very naturally, in Parliament, to reconcile the Irish to what he was doing, and so as not to offend the English feeling on the subject, but at that time Ireland was in a different state, because of the protective duties on agriculture. It was in a much better state then than it was shortly afterwards, and although ultimately, in my opinion, Ireland will, in common with the rest of the United Kingdom be benefited by the modern policy, yet there was a pressure in its early stages much more severely felt in an agricultural country like Ireland than in a commercial and manufacturing country like England.

3809. The *O'Conor Don.*] Is it not clear from that statement which Sir Stafford Northcote has read, that Sir Robert Peel did not contemplate at that time that it would have been just to impose

pose both the income tax and those other taxes to which reference has been made?—At the time of the debate on the present income tax, I, of course, studied all this with great attention, and my general impression was, that although Sir Robert Peel presented all these different views, as was natural to so cautious a statesman, yet that he did think that it would have been an unequal pressure upon Ireland at the time, and that it would not have been just to impose the income tax upon Ireland at that time, although he presented the argument about the convenience of its collection, and all that.

3810. You think that it would not have been just, in his view, to impose both the income tax and the taxes on spirits and stamps?—He said himself that he thought the spirit and stamp duties were in truth an equivalent for the income tax, and that in the result he should, perhaps, get as much money, and from the state of Ireland it would be more conveniently collected in that form.

3811. At that time, therefore, he considered that one or other of those taxes, either the income tax, or the spirit duties, and the stamp duties, would bring in a sufficient amount of taxation, according to the ability of Ireland?—Yes; that he would get a sufficient amount from the spirit and stamp duties; he did not contemplate having both the income tax and those taxes together.

3812. Although at that time you say Ireland was in a better condition to bear taxation than she was at a later period?—Yes, I think so.

3813. Sir *Stafford Northcote.*] I should like to follow that matter up by this question; the equivalents that were imposed upon Ireland for the income tax were augmentation of the spirit duties and the stamp duties; is that so?—Yes.

3814. I will now read to you a passage out of Mr. Gladstone's speech in 1853; he says, "Ireland has received the benefit of the income tax, through the change in our fiscal system, but at the same time the equivalent intended to be taken has not been exacted; that equivalent was twofold; in the first place, it consisted of a duty on spirits of 1 *s.* a gallon, which was abandoned almost as soon as it was enacted; and, in the second place, it consisted of an augmentation of the stamp duties, which augmentation was indeed levied for some years, but in 1850 my right honourable friend, the President of the Board of Control (Sir Charles Wood), made a great reduction in the stamp duties, both of this country and of Ireland, and in that reduction disappeared the increase which was enacted in Ireland, as an equivalent for the income tax;" does not that passage show that the case was this, that Sir Robert Peel claimed the right to extend the income tax to Ireland, but as a matter of expediency he thought it better to levy other taxes as equivalent, that those equivalents were afterwards abandoned, and then Mr. Gladstone, finding the equivalents abandoned, imposed the income tax, which Sir Robert Peel had from the first claimed the right to impose; and does not that show that the views of Sir Robert Peel and of Mr. Gladstone, on the right insisted upon, by Sir Robert Peel, to extend the income tax to Ireland, were identical?—I think they professed to be the same as to the right.

3815. The *O'Conor Don.*] But is it not the fact that Mr. Gladstone has raised the spirit duties again?—I mentioned, with regard to the duties on particular matters, and I think I instanced spirits as one of the things in which there might be a consideration in favour of Ireland, that the taxation on particular matters was excessive.

3816. In addition to that, I believe there has been a succession duty-tax, which did not exist at the time Sir Robert Peel made his proposal?—Yes.

3817. Sir *Edward Grogan.*] I believe Sir Robert Peel's proposition was then levying an extra 1 *s.* duty on Irish whiskey, was so far an equivalent for her share of the income tax, that was subsequently repealed upon grounds of policy by the Imperial Parliament; in what respect therefore is Ireland to be charged with the income tax, because that was thought fit to be repealed?—If the duty that was considered an equivalent has been taken off, no doubt that would fairly open the opportunity for considering the question of the income tax.

3818. Then, as regards the other equivalent, the increase of duty on stamps, when there was a general reduction of stamp duties in both countries, would it have been right or proper to continue the full amount in Ireland unaltered?—No, I do not think it would, because one of the provisions of the Act of Union is, that there shall not be a larger duty imposed upon Ireland.

3819. Does the general reduction of the stamp duty, then, in the year alluded to afford any reason or justification for the imposition of the income tax on Ireland, which did not exist when Sir Robert Peel was in office?—The way in which I understand Sir Stafford Northcote to use that is this, that if the equivalent duties that Sir Robert Peel spoke of were out of the way, that would make it the more open for considering the imposition of the income tax, and I think that is the common sense of the matter.

3820. *Chairman.*] In that same speech that Sir Stafford Northcote has quoted from I wish to call your attention to a passage, and to ask you what you think it comes to; he proposes that the absentees shall be taxed by an income tax upon Ireland, and I think it shows that he condemns absenteeism. He says, "By returning to their own country, and by spending their income on their own estates, they would escape the levy I propose; but, speaking of regular and professed absentees living and spending their income in this country without any act of public duty, I think the income they derive from Ireland ought to be subject to the same impost as incomes derived from England"; has not that a tendency to discourage absenteeism, and ought not the amount of that impost to be credited to Irish taxation?—Ought it not to be taken as part of the contribution of Ireland; is that the question?

3821. Yes?—I think that every tax derived from property in Ireland ought to be considered as part of the Irish taxation, because what is so derived comes from and out of Ireland.

3822. There is an Act, 4 Geo. 4, c. 66, passed in June 1823, will you look at it and see if it is not a recognition of the Act of Union: "Whereas by the several acts made in the Parliament of Great Britain, and in the Parliament of Ireland for the Union of Great Britain, and by the 7th Article of the said Union as set forth in the said Acts respectively, it was among other things provided, that in regulating the taxes in each country, no article in Ireland should be made liable to any new or additional duty by which the whole

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whole amount of duty payable thereon would exceed the amount of that which would be payable in England on the like article, and whereas it may happen that some article, or articles, have been, or may be, inadvertently made, or become liable to a duty, or duties, in Ireland, exceeding the amount payable upon, or in respect of the like article, or articles, in England, contrary to the intent of the said Acts and the said Articles of the said Union;" it is therefore enacted that these shall be repealed, and it then states that those articles are to be repeated in accordance with the Act of Union. In your opinion, could there be a more solemn instance of recognition of the Act of Union than that?—I think that is a very distinct reference to, and recognition of it, but it does not require an Act of Parliament to recognize it.

3823. I only intended to ask you if you were aware of the formalities that were gone through on that occasion to recognize the Act of Union?—Yes, that recognized it, and professed to act under it; it is, of course, the governing Act, to which Members of Parliament are at liberty to refer, as binding and controlling them constitutionally.

3824. Are you acquainted with the first section of the Act of Union, as to the manner of keeping the accounts up to the time of the consolidation of the exchequers?—No; I am not familiar with it.

3825. Will you be kind enough to look at the passage; it says that after the Union the revenues of the two countries are to form a consolidated fund?—Yes.

3826. Does it not state that the interest of each debt is first to be taken out of the respective revenues?—Clearly.

3827. And the sinking fund also?—Yes.

3828. Does it not then say that the apportionment is to be made upon the revenue after those deductions?—The remainder is to be paid over.

3829. And the apportionment of 2-17ths and 15-17ths is to be made?—To be applied towards the expenditure.

3830. Therefore, at least up to the time of the consolidation, there could be no confusion in the interests of each country; that is, the interest of the pre-union debt of each country must be deducted from the revenue of each before any other payment whatever was made, as well as the sinking fund; that was the way to keep the account, was it not?—Yes.

3831. Is there any provision for a surplus?—Yes; if there should be a surplus.

3832. Is there any provision for a surplus?—Yes; supposing there had been a time of peace, and that the taxation of Ireland enabled it to contribute its quota so as to have a surplus, then there is a provision that that surplus shall be expended for the benefit of Ireland.

3833. Are you aware that in four years out of the sixteen there was a surplus for Ireland, and also for England?—That is all a matter of taking the account; this provides for its application.

3834. Are you aware that by the 9th Article of the Act of Union, as stated by Lord Castlereagh, Ireland was given a participation in whatever sums may be produced from the territorial possessions of Great Britain?—I was only asked to look at the 7th Article, and I have not considered the others; of course I know the others generally.

3835. I think what I am refering to is the 9th Section of the 7th Article; will you be good enough to look at that?—That states, "That from and after the 1st day of January 1801, all public revenue arising to the United Kingdom from the territorial dependencies thereof, and applied to the general expenditure of the United Kingdom, shall be so applied in the proportions of the respective contributions of the two countries."

3836. And, therefore, that shall be reckoned as part of her revenue?—No doubt.

3837. Are you aware whether that was ever done?—I do not know.

3838. Lord Castlereagh stated that Ireland was to have a participation in those revenues without having had any expenditure for the capture or acquirement of them; was not that the case?—Ireland would get the advantage of that, whatever it was.

3839. Are you clear that the 8th Section directs that the two debts shall be kept separate?—Yes.

3840. And the interest upon them?—Yes.

3841. Are you aware that Lord Grenville made a speech upon the subject of the Union?—There have been many speeches upon it; I have in my time gone over them all.

3842. Are you aware of speeches, not only of Lord Grenville, but of others recognising the fact, that the proportion of taxation on Ireland was too high?—What was said was this, that they were obliged to get to the *ne plus ultra* of taxation, and that induced the necessity of loans, and when the pressure had become so great that it would have swamped Ireland, the Act of 1816 interposed; I think that was for the salvation of Ireland, and also for the benefit of England, because of course if Ireland had suffered after the Union, England must have suffered with it, and it seems to have been considered that it was within the powers of the Act of Union, and for the general good of the empire.

3843. You are speaking of the Consolidation Act, are you?—Yes.

3844. But do you think the Consolidation Act, if it was not founded on the Union, would be a breach of the treaty of the Union?—I think with regard to that, it was founded upon it, and I am assuming that it was intended to carry it out; to put a hypothetical case, if the Act had gone quite counter to all the matters referred to in the Act of Union, it would have been constitutionally invalid, but it might have remained as an Act of Parliament.

3845. Do you think if the Union had not taken place, Ireland would have got into the difficulty for which you say that she was relieved?—Perhaps not. I have heard some of the ablest men, and some who were in the Irish Parliament at the time of the Union, say, "*fieri non oportuit; factum valet.* My belief is, that we have not suffered by the Union, and I hope it will long remain in all its integrity.

3846. Mr. *Lowe.*] Esto perpetua?—That is my hope and desire.

3847. *Chairman.*] Is not that upon the supposition that Ireland is governed properly, and has her fair share of the Union, which she clearly has not had?—Of course. I am not at all a despondent man about Ireland; I think there are great elements of prosperity in her, if the people make a right use of them.

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3848. *Chairman.*] I believe you are a country gentleman, residing in the county of Cork?—Yes.

3849. You have a good deal of knowledge of the people?—I ought to have by this time.

3850. Do you think the condition of the people has improved of late years?—I shall put it in different classes, the labouring class and the farming class, and the proprietory class; I should like to divide them so.

3851. Take each of them, and give your opinion as to each?—As far as the larger class, the labouring class, is concerned, I must say that the wages are something higher than they were, but still they are irregular; on the other hand, the price of food is considerably increased; at one time when the potatoes were in a healthy condition, they lived comparatively with a small expenditure, now they are obliged to buy corn food, and with the price of that, I cannot conceive how they can make the two ends meet with the wages they have; I can get as many men as I choose in my part of the country to work for 1 *s.* a day, and be most thankful to get it.

3852. Then you think, on the whole, that the labouring population have not improved within the last few years?—I do not.

3853. You have large farms, I believe, in your own hands?—Yes; a good deal of land.

3854. You give a good deal of employment?—A fair share of employment.

3855. In what part of Cork is it?—West of Mallow.

3856. That is a good part of the country, is it not?—Very fair; then as regards the farming classes, those who have grass land, and who are comparatively above that difficulty, I must say their condition must be prosperous now; there is a fine price for cattle, and a very remunerating price for butter, which is the principal produce of the country; but a working farmer, however, must till his land, and what between inferior crops for several years past, and the low price of corn, that class are in a state of very great distress; the large farmer, however, is doing well, and many of them I have seen even purchasing farms, and doing well; but they are the exception, the mass of the people are the people who must till their own land, and corn of course, is what they look to to repay them for that tillage, and the low price of corn has produced a considerable depression in their means.

3857. You say large farms, and small farms, what amount of acreage would you give to make that distinction?—I should say any man paying under 50 *l.* rent would be comparatively a small farmer.

3858. In Ireland generally, are not there many under that?—I should think the greater portion of Ireland; it is unfair to look at it by the returns given by Mr. Donelly, because some of the farms appear very large, but those are, perhaps, tracks of waste land; I think the greater portion of Ireland is occupied by persons who pay considerably less than 50 *l.* rent.

3859. You have taken the two classes, the labouring and the farming class, now as to the gentry themselves?—As to the gentry themselves, after the famine came, there was a considerable reduction made in rental; at that time the lands of a great part of the south of Ireland were completely deserted, they were obliged to try and let them to any solvent person who would take them; they were exposed to a considerable amount of poor-rate and charge upon them, and they were glad in many instances to get any solvent persons to take them; and of course they were obliged to let their land at considerably less rental than before.

3860. Do you think that since that time there has been any considerable reduction, or even a return to the old rate of rents generally throughout the country?—No; I should say not, except when persons made a bargain, they could not, of course, break that bargain; no Irish gentleman would wish to increase his property by consolidating his farms, and getting rid of masses of the people; he could not, with any regard to his position do so; I know it has not been done, though perhaps far more for his advantage to do so, and turn them into grazing farms: he would then have his income far better secured than by the present class of tenants.

3861. Then you think the consolidation of farms, and the change from agricultural to stock is a thing that secures the rent better to the landlord?—I think it has done so; Ireland is essentially fitted for a grazing country, but we must consider what a large population Ireland has to support, and without agriculture they cannot be possibly supported as mere graziers.

3862. Is not that one of the causes that the people are flying from the country, because of the tendency to throw land into grass, and also for want of a market for the produce?—Of course, the cause of emigration is the want of remunerative employment, and the most profitable thing at present, from the high price of cattle, and the low price of corn, the tendency is to put the country into pasture, and of course the number of persons employed is considerably less, and they must emigrate.

3863. Have you any doubt that the produce of agriculture, taking them seriatim, the cereal produce, the green crops, and those that are done by labour, have diminished to a large extent?—Yes; it is very well known that the potatoe crop, which was the most important crop in Ireland, has never, since the potatoe disease, reached anything like the productiveness that it exhibited before; it is quite notorious, even in years in which the disease was comparatively moderate, yet, still the produce has never been equal to what it was before; that is an answer to one of your questions; then I must say, that while the potatoe was there, a spade cultivation was given to the land, it was well attended to, the green crop was well prepared, but since the potatoe disease came, there is not the same attention paid to it, the land is not kept so clean as it was, and the corn crops, particularly the wheat crops, were considerably diminished in yield to what they were when better cultivation was bestowed upon the land.

3864. The population was formerly fed by the produce raised by itself, was it not?—By what grew upon the land; for the last years they almost altogether fed upon Indian corn, or what they procured from abroad.

3865. The purchase of that was drawn from the capital of the country, was it not?—Of course it was; many of the small farmers, these last

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years, from purchasing corn, were almost totally unable to pay their rents; from the failure of their own corn crops they were obliged to expend money in buying other corn, and not having even potatoes, almost all their produce went to buy provisions for themselves.

3866. Therefore, since the potato famine, there is no class in Ireland that you consider has not been worse off?—None of the agricultural classes; I dare say that in the towns it is much the same to those persons who depend upon their customers.

3867. Are you aware that during the period of depression taxation has increased 2,500,000*l.*?—Yes.

3868. Therefore, taxation has increased in the inverse ratio of the depression and poverty of the people?—Yes; that, I think, is the natural consequence of it.

3869. Are you aware of the normal condition of the Irish peasant, and of the food upon which he exists: of what class is it?—I suppose there is not a civilised being fed as badly as the Irish peasant.

3870. Comparing it with the present distress in the Lancashire districts, would you not suppose that distress in the people of Lancashire would have been rather an admirable condition for the ordinary case of the peasantry in Ireland?—I say, I cannot conceive how the peasantry in Ireland exist with the small wages they get; and on the other hand, I cannot see that the farmers can afford to raise their wages. I think that the fertility of Ireland is greatly exaggerated; most of the country, I think, is unfit for tillage; and, as I said before, without tillage you cannot have employment; and if the country is not producing high, of course you cannot afford to give high wages; and the condition of the whole agricultural labouring classes in Ireland is most pitiable at present.

3871. Are you aware that the local taxation of Ireland has increased very much within the last 25 years?—Of course it has, the returns show that.

3872. The Poor Law was a tax introduced about 25 years ago, was it not?—Yes.

3873. And that has amounted to 1,500,000*l.* in some years?—It has amounted to very varying amounts. I know the effect of the great disorganization that followed: the famine in Ireland was caused as much by the increased amount of poor rate and the low price of corn, almost as much as by the failure of the potato.

3874. Did you ever form an estimate of the loss of the potato crop?—That has been done by persons far more competent than I am to do it.

3875. Can you state it?—Mr. Donelly has put it down at 14,000,000*l.* in one year, I think.

3876. Are you aware that by the repeal of the Corn Laws a large export trade of Ireland in corn ceased?—At one time a considerable quantity of Irish flour was exported to England; and now, even with the diminished population in Ireland, there is a considerable importation of corn, varying, of course, according to the productiveness of the year; but there is a considerable importation of wheat into Ireland, instead of wheat being exported from Ireland as it originally was.

3877. Are you aware that the exports of corn and flour from Ireland amounted to the value of 4,000,000*l.* at one time?—Yes, taking oats; but I am speaking of wheat.

3878. But such an exportation you are aware has occurred in Ireland?—Yes.

3879. Are you aware that last year, or the year before, corn to the amount of 5,000,000*l.* has been imported into Ireland?—I suppose the returns can be seen; I have no doubt of it.

3880. In that case there would be a difference of nine millions to Ireland by the repeal of the Corn Laws?—By the altered system of the country at present.

3881. Therefore whatever benefit those laws conferred on England, they did an injury to the large masses of the agricultural people in Ireland?—Of course the reduction of the price of corn was a serious loss to the agricultural people there; indeed no person could deny that the effect of it would be injurious to the tillage farmer.

3882. But it has rendered every class in Ireland less able to pay taxation?—I think so.

3883. Are you aware that during the period of this addition to the local taxation of Ireland, three millions and a half was taken from the local taxation of England, and put upon the Consolidated Fund. Look at that Return (*handing it to the Witness*)?—So it would appear by this Return.

3884. And it was about that period that the local taxation of Ireland was raised at times to a million and a half, was it not?—Yes.

3885. Sir *Edward Grogan.*] What part of those sums are allowed to Ireland?—I do not see any; these are purely English expenses of prosecutions; that is charged in Ireland still.

3886. *Chairman.*] Have you ever calculated what the local taxation of Ireland relatively to that of England, was?—I think it is considerably heavier, taking the county rates in Ireland, the poor rates, there is a million a year, and adding those together, they come to a million and a half; most of them come upon the land, but taking the total on Schedule (E), it comes to something like 2 *s.* or 2 *s.* 2 *d.* in the pound.

3887. Has it not amounted to as much as 5 *s.* 7¼ *d.* in the pound?—For several years; I am only taking it at the lowest.

3888. And the English is much lower?—The English is much lower.

3889. Do you know the average revenue of Great Britain?—I should rather not go into those figures, because they have been answered before by those who are more up to it than I am.

3890. Are you aware that in Ireland there are an immense number of absentees' estates?—Yes, a considerable number.

3891. Have you ever calculated the amount drawn out of Ireland by the absence of those proprietors?—It is a question which I believe is generally put at some 3 or 4 millions a year.

3892. Can you conceive that that is any advantage to Ireland, the deducting of those rents being spent in England?—Of course that must create a great loss in the profits of the shopkeeping and middle classes; servants, and persons connected with the luxuries of the rich, do not derive their support from the property which belongs to the absentees.

3893. In employment?—In employment of course, keeping up their places.

3894. Besides what Mr. Napier said about moral influence, do not you think it would tend very much to the injury of Ireland?—Of course it would.

3895. And impoverishes her?—I believe that is a self-evident question.

3896. Are you aware of the diminution in the mercantile

mercantile prosperity of Ireland also?—It is hard to say that. For a considerable time the towns in Ireland were in a most depressed state; the low valuation of property in some of the towns after the famine shows the depressed state they were in. They have improved, but still the small towns in the country have diminished; the number of electors in the small boroughs is reduced considerably, and I think there cannot be a better proof of the diminution of prosperity in these towns than this fact, evidenced by the diminution of the number of electors in the boroughs.

3897. By the extinction of the poorer classes of society?—By the diminution of them.

3898. You talk of the valuation of Ireland; it is assumed by many that there is a very large difference between Griffiths' valuation, as it is called, and the actual rents; do you think there is that difference?—It depends very much on the part of the country. Some small parts of Ireland, the valuation of which was computed during the years of the greatest distress, and of course the taxation in those years being very high, that was to be deducted from the value of the land; but I should say, in the greater part of Ireland the valuation was not higher than a fair valuation placed on it by a public officer should be.

3899. Was not the instruction given to the valuer, Mr. Griffiths, who is the head of it, that he should value the property, taking one year with the other, at a fair letting value?—Yes; that was his instruction, deducting all the taxes.

3900. In those cases where that was fit, has he not the tenement valuation, which is a subsequent valuation, made of tenements, raised it to about the rent of the land?—I understood so. Where the revision has taken place, it was raised to as high a rental of the land as a liberal landlord would take.

3901. Is it a subject of complaint in many parts at present that it is above the letting value?—So I understand. I do not speak from knowledge, because the revision has not taken place in my district yet.

3902. But that revision of tenements has raised the valuation?—It has, to something very near what rent could be asked.

3903. Therefore the income tax is based upon a fair valuation, considering the remedy to be nearly the rental?—Yes; that if the amount of poor-rate charged to the landlord should be deducted from the rent, from the income taxes charged on rental, they should give credit for the rental, which they do not do if they levy it on the taxation.

3904. Therefore, in your opinion as an Irish proprietor, an Irish person paying income tax has no advantages which an English proprietor of the same class has not?—I have heard Mr. Gladstone's statement upon that subject.

3905. Do you agree with that?—I do not, considering the trouble there would be in collecting the income tax from small occupiers in Ireland, and considering the liability of non-payment of rent sometimes in distressed years, and other deductions, I do not think it could be much more.

3906. You have stated that the cereal crops have all diminished; it has been asserted that stock of all kinds has increased in proportion; that the people have changed from cultivation to the care and rearing of stock; do you think stock has increased in Ireland?—The returns show, on the contrary, that distress of late years has caused a great diminution of the stock, and of course in the wealth of the people.

3907. Of every kind?—Yes.

3908. Are you prepared to give any evidence as to the depression of the mercantile interests?—No; that is not exactly in my way.

3909. Could you say whether the increased duty on spirits has had any effect upon the cultivation of barley and oats?—Of course it must have done so; but the taxation on it I think is still more important than even the effect on diminishing the quantity of corn in Ireland. I think the diminution of the number of gallons of whisky is considerable; a number of distilleries have been closed, which gave a good deal of employment before.

3910. Are you aware that there is a prohibition to the cultivation of tobacco?—I am aware of it.

3911. Are you aware that tobacco was cultivated at a very great profit in some parts of Ireland?—I recollect it as grown; it was cultivated in Kilkenny, but then there was a duty; I think the cultivation was not of importance, because of course the Government could not continue allowing tobacco to be grown free of duty in Ireland.

3912. Of course the great profit was gained by its being duty free?—Yes.

3913. Sixty per cent. being on foreign tobacco?—Yes.

3914. But at an *ad valorem* duty would it not be profitable to cultivate it now?—I doubt it.

3915. The Government gave 300,000 *l.*, or something of that kind, for the quantity cultivated, did they not?—Yes; I am aware of that.

3916. However, it was a prohibition to doing what we like with our land?—It was something like it.

3917. You are aware of the amount of money spent out of Ireland in taxation; do you consider that a fair share of the taxation of the country is spent in Ireland?—On the taxation question I think we are very hardly dealt with; I think that at the time of the Union in Ireland we were comparatively lightly taxed to England; at the present time we enjoy no exemption from taxation, except to a very small amount; the taxes from which we are now exempt would produce a very small revenue in Ireland; the assessed taxes at present in England, and the land tax. In Ireland there is no such thing as land tax; there is what some persons call a rent put on, but I believe at the time it was thought fully as much as Ireland could bear in the shape of Government rent, which they called quit-rent.

3918. Lord *John Browne.*] Has not the quit-rent throughout a great part of Ireland been removed by payments of owners of property in lieu thereof?—Yes.

3919. The same as in England?—But I will put the quit-rent as an equivalent to the assessed taxes; then the inhabited house duty we do not pay in Ireland; that is an exemption, and certainly the small taxes on locomotion we are exempt from also.

3920. *Chairman.*] But altogether the exemption is not a very large one?—The exemption is unimportant.

3921. Then you think the expenditure of so much of the taxation of Ireland in England is of no advantage to that country, and tends to impoverish

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poverish it?—Of course it tends to prevent Irishmen being employed in Ireland; and if money is expended in a country in wages that fructifies among the people who have that money, they are obliged to employ others, and so on; the expenditure of 1,000,000 *l.* may create employment to a considerably greater amount, because the 1,000,000 *l.* must be spent among certain tradespeople and others, and they again give employment; and a country is increased in wealth a great deal more than would at first appear by the mere expenditure.

3922. Are you aware of the promises held out at the Union of the reduction of taxation; we were to have a participation in the revenues of the dependencies and in Indian advantages; are you aware those were promises held out at the Union to the Irish House of Commons, to induce them to entertain it?—Yes; there is plenty of evidence to that effect.

3923. Is there equally plenty of evidence to show that those promises were all deceptive?—If you wish to have my opinion, I think at the time of the Union Ireland was in the same position as Canada is now; she was not taxed for Imperial purposes. England had expended a quantity of money in war to promote her colonial greatness, and for what she fancied was for the benefit of her trading community, but she never forced Ireland to participate in that before the Union; and Ireland, not being a trading country, had not the same advantages, or supposed advantages, from that expenditure which England had.

3924. If I understand your opinion aright, it is that we have been loaded with debt, in order to promote the commercial advantages of England?—I think a good deal of it.

3925. And I suppose every Irishman is of the same opinion?—I think the general feeling in Ireland among persons who I have consulted with is, that they are more willing to contribute to every tax which England pays, but that they do not see that they have a fair share of the expenditure in Ireland; that establishments which are kept solely in England they think might, with general advantage to the empire, be maintained in Ireland.

3926. We will take the fortifications that have been spoken of as an example; 5,000,000 *l.* has been raised in England and expended upon fortifications, and only a very small part has been expended at Cork, do you think that an Irishman can reconcile that as a fair division of expenditure?—I should be very sorry indeed to have money spent in Ireland, merely for the sake of expending it there, if it was not required, but I think that expenditure might take place in Ireland to advantage. I have heard Mr. Napier examined here, and I agree with him, that money might be spent in many ways which would not be uneconomical. When you are increasing your dockyards, and building fresh docks in England, I cannot see why an establishment in some suitable part of Ireland should not be had, and why Irishmen should not have the advantage of being employed in those dockyards the same as Englishmen are. If there was a dockyard, and sailors, and shipbuilders in Ireland, it would have a tendency to create a commercial class there; at present there is none.

3927. Have you any doubt, either as a military or naval station, or politically speaking, that Cork would be much better than many of the places in England, supposing we are one empire?—My opinion is that there cannot be a finer site for a Government establishment than Cork Harbour. Every Englishman admits it; but the question is whether that could be done with national benefit. I think it might be. I cannot see why a work should not be carried on as cheaply in Cork as in any part of England.

3928. But even supposing that the advantages for the purposes of imperial defence were not so great, if an establishment of that kind was placed in Ireland, as in England, do you think we should be obliged to contribute in so large a proportion to a thing in which we have no interest?—I think it is only fair that we should have some of the advantages of the expenditure if it is felt that Ireland is to contribute in every respect as much as England.

3929. Do you think that decision of the House of Commons makes it clear and satisfactory to us that these defences in England are actually of greater consequence to the empire than they would be in Ireland?—I suppose that is more a question for engineers.

3930. Are you aware that the military engineers have all recommended the defence of the western coast of Ireland?—I have heard a good deal of it, but I think it is a matter which more properly belongs to a military engineer.

3931. Are you aware that such a report has been actually made, and is actually before the House?—Yes, I am aware of that.

3932. At all events, you will admit this, that if the money is to be entirely expended for the benefit of England, and for the defence of England, she ought to pay more of it?—Certainly; no doubt of it; that is the effect of my evidence.

3933. Are you aware that from the time of the Union to this moment there has hardly been any increase in the foreign trade of Ireland?—There is scarcely any foreign trade in Ireland at all.

3934. Are you aware that it has decreased?—It has.

3935. Do you know that at one time there was a large manufactory for sugar in Cork, with a large trade with the West Indies, which has entirely ceased?—I am aware that almost all the foreign consumption of Ireland is brought from England; coffee, tea, and those things, are carried by steamer across the Channel.

3936. And in a great degree the duties are paid in England and credited in England, are they not?—If a return could be made out of the actual payments of the amount of duty in England upon goods consumed in Ireland—and the only power of doing it is by a rough estimate—I think it would amount to something about 1,000,000 *l.*

3937. You are speaking of the uncredited duties, are you?—Yes.

3938. And that, added to the absentee rents, to the loss by exportation, to the famine, and to the loss of capital by the potato disease, has reduced Ireland to a very low ebb?—It accounts for the low state of Ireland.

3939. And yet during the period that all these losses have fallen upon Ireland they have increased her taxation by 2,500,000 *l.*?—It is a most extraordinary fact, but it is so.

3940. Therefore, one would hardly suppose that we should be content with that state of things?—Certainly not. There is great complaint in Ireland. As I have said, it is not so much among most people of the increase of taxation, as of the insufficient expenditure in Ireland; but I look

I look upon it in another view; I think that the increase of $\frac{1}{5}$ taxation presses heavily upon the country.

3941. Has that increase been very great since 1852?—It has; the income tax has been placed upon us, and the increased tax upon spirits, and the succession duty.

3942. That succession duty is another tax that we bear in common with England?—Yes; the effect of the increase of the spirit duty may be judged of in this way; it produces nearly as much as the whole direct taxation upon Ireland. It is felt to be something burdensome; the increased taxation on spirits is just as much as if there was so much increased direct taxation on Ireland.

3943. Does it directly affect the agriculture of the country, and indirectly all other classes?—Of course; it is taking so much money from the country.

3944. It has been said, that the man who pays 100*l.* income tax in Ireland, is not worse off than the man who pays 100*l.* in England; that is quite clear so far, but does it not affect the aggregate wealth of the nation whether the income tax he pays is taken out of the country and spent in another country?—Of course it does; but then again, it comes to a question of the capability of Ireland to pay taxes, because we are of all trades and professions, and the wages and remuneration is not as large as it is in this country. The income tax is a certain amount, and if a man only earns 200*l.* a year in Ireland, when a man of the same ability would earn 400*l.* a year in England, the amount of income tax which an Englishman pays is inconsiderable in proportion to that paid by the Irishman, who feels the effect of a diminished income.

3945. Therefore, there is, in your opinion, a peculiarity of pressure upon an Irishman, as compared with an Englishman?—I think so, as regards every tax; land in Ireland is cheap, as compared with land in England; a proprietor in Ireland does not get anything like the return that he would in England. I do not think that professional people are at all remunerated in Ireland as they are in England; the mercantile classes have not the same power of increasing their income as they have in England, and so, of course, the income tax presses upon Ireland with greater weight than it does upon England.

3946. Have you read the evidence that was given before Lord Monteagle's Committee in 1852, by Mr. J. V. Stewart?—Yes.

3947. In looking over that evidence, do not you think he has very conclusively shown, from returns, the depression of the Irish interests at that time from the recent affliction of the famine?—Yes, I think his evidence and mine nearly agree in that respect.

3948. Except that you continue it down to the present day?—I continue it down to the present period.

3949. Do you think that Ireland has very much recovered since the depression of that year?—There was an apparent return of prosperity for some years in Ireland, but that was after the Crimean war, when there was a succession of high prices for corn, and there were good crops, and things looked flourishing; at the present time there is a relapse, on account of the reduction in the price of corn, and on account of the inferiority of the crops, and other agricultural causes. It only shows how slight the foundation of prosperity of Ireland is, that a thing which would be passed by unfelt in England, has almost caused prostration in Ireland.

3950. We have had three or four bad seasons have we not?—Yes, four.

3951. Is not that alternation of seasons always common to Ireland?—As I said before, people in Ireland must try and get employment; they are employed in agriculture, they have to compete with favourable soils and climates, and they are forced to follow what is not in reality a profitable source of occupation.

3952. In fact, they have no other resource but that one, have they?—No; and they are compelled to follow it up.

3953. Are there any manufactures in any part of the country?—There is scarcely a manufactory in the whole county Cork.

3954. Have there been at any former period?—There were glass works and some linen works.

3955. Were there linen works at Bandon?—Yes, and some woollen works; but there is only one small establishment now in the whole county Cork.

3956. In point of fact, then, all the manufacturing establishments in Cork have ceased to exist?—Yes.

3957. Do you know anything about the decrease of the sea fisheries in Ireland?—No; I have heard a good deal about the Kinsale fishing.

3958. Do you think it has fallen off in the number of boats and persons employed?—It has considerably fallen off, I cannot say why.

3959. Can you give the numbers?—No, I cannot.

3960. But you have no doubt that there has been a depression in that branch of industry as well as others?—The fishing in Ireland has greatly diminished.

3961. Is not that attributable to the want of capital among the fishermen?—I think there was such depression caused amongst that class in the famine time in 1846 and 1848, that they never recovered it; and of course that shows that their means were straitened and their capital diminished.

3962. Mr. *Lowe.*] I think you say that there is a difficulty in getting an income in Ireland, comparatively with England; that there are not the same facilities for making an income?—I cannot see how there are; there are no means.

3963. I am speaking with reference to the income tax; I understood you to say that the income tax was very burdensome to Ireland?—I say that in England a landed proprietor gets a considerably larger income from his land, a professional man gets a larger professional return, and a mercantile man has a better opportunity of creating an income; and, therefore, the income tax presses more heavily upon Ireland.

3964. How can that be; because, if an Irishman makes less income, he will pay less income tax, will he not?—Just so; but the pressure of the income tax is felt considerably less by an Englishman, because he has a larger income.

3965. Then he pays a larger tax?—Of course he pays in proportion.

3966. So the taxation is proportionate, is it not?—It is.

3967. Your argument would have been good if he had to pay the same income tax whatever his income was, would it not?—But the man in England is deriving 400*l.* a year, whereas an Irishman in the

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the same position would only derive 200*l.*; and it would be comparatively unimportant to the Englishman to pay income tax on 400*l.*, whereas an Irishman with his 200*l.* must feel that his income is cut down.

3968. Each is taxed according to his ability; one would pay half the other, because he has half the income?—Certainly.

3969. What would you say of the large class of Englishmen who have only 200*l.* a year; is it unfair to them,—do you think they are ill-used?—Of course, if you choose to go down to small incomes, I am aware of the full effect of the argument, and I cannot go on with it; but I maintain that Ireland is not able to bear the same amount of taxation as England.

3970. As regards the fortifications, they are erected to protect the arsenals, are they not; that is the object for which Parliament has been asked to grant the money?—Yes.

3971. Are there any arsenals in Ireland?—No; that is a charge we complain of.

3972. Has not Ireland an interest in the Imperial arsenals, and in continuing the means of defending the empire at large?—Of course she has, as she is a portion of the empire.

3973. You say that you consider the Irish quit-rent a set-off against the assessed taxes that are paid in England?—Against the land tax I said, or meant to say.

3974. Is there much illicit distillation in Cork?—No.

3975. None at all?—I have not heard of any.

3976. Not since the high duties have been imposed?—No.

3977. Then you think the duties have really limited the consumption of spirits?—I think so; the returns show it.

3978. Can you suggest any tax that we could remit which would really benefit the industry of Ireland?—I cannot; I think that all tax-paying is, to say the least, disagreeable; and I have seen the intense interest with which even the reduction of 1*d.* in the pound was received by the wealthy tax-payers in England; and I cannot see why relieving the taxation in Ireland should not be attended with even greater benefits than it is attended with in this rich country.

3979. Then would you suggest a reduction of the income-tax in Ireland?—Before the Union there was always a differential taxation, and up to a comparatively late period, between England and Ireland, and I fully agree with the evidence that has been given by Mr. Napier on that subject; I cannot see how taxation is fairly put upon Ireland, when it is shown that the resources and the capability of Ireland to pay taxation has diminished.

3980. You quote two authorities, the Treaty of Union, and Mr. Napier: first, as to the Treaty of Union, that does not contemplate that the two countries should have indiscriminate taxation, does it?—No; I do not think that is it.

3981. Then as to Mr. Napier, he said, did he not, that he wished England and Ireland to pay the same taxes, he was not in favour of any differential taxation?—He seemed to think that the feeling of independence which the Irishman would possess if he was taxed the same as an Englishman would be beneficial.

3982. He was favourable to treating them alike, as I understood him?—I don't think he went so far as that.

3983. Have you any other suggestion to make as to the mode in which we could relieve the industry of Ireland?—I feel that there are some small taxes that we pay which are paid by England shown in this Return, I suppose those might be remitted.

3984. Which are those?—Local taxes.

3985. I am speaking of Imperial taxes?—Then I say boldly, that we should not pay the income tax; we have never paid it until a comparatively late period, and I do not see how our improvement in wealth authorises the imposition of that tax upon us.

3986. Is not the question of the production of new wealth of more importance to Ireland than the distribution of what she has at present; does not Ireland need some source of producing wealth?—I think so, decidedly.

3987. Can you point out any tax which stands in the way of the produce of her wealth, upon her trade or commerce, that we could remove?—I suppose all taxation is more or less an impediment; I cannot point out any one in particular.

3988. For instance, the sugar manufactories, why did they cease, do you know?—I cannot go into that; I suppose it was in consequence of the superior capital of England in connexion with the colonies.

3989. Sir *Frederick Heygate.*] Is it not the uncertainty of income in Ireland which makes the great difference between England and Ireland?—Yes.

3990. Mr. Lowe put it to you, that a similar income in the two countries would pay the same rate of taxation; is there not a great difference in the certainty and uncertainty of the respective incomes?—Most decidedly; among the landed proprietors there is a very great difference in the certainty of return, but as to professional and mercantile people, from the poverty of the country, and from the want of opportunity for extensive business, their incomes are comparatively small, although they may be men of the same ability as the same class in England.

3991. Therefore a similar rate of taxation in Ireland would press harder?—Yes.

3992. In the case of a tax under Schedule A, in England, do you know whether that is paid by the tenant?—Yes.

3993. And in Ireland it is usually paid by the landlord?—It is.

3994. Therefore in England if the landlord does not receive his rent, he does not pay his tax?—Yes.

3995. But in Ireland it is not so?—He must pay it.

3996. Is not one of the great differences between England and Ireland the absence of a middle class?—That is what I have stated.

3997. I mean a class between the landlord and the labourer?—Yes, the mercantile class.

3998. I do not put it to you as the mercantile class, but a class subsisting upon realized wealth?—There are very few of that class in Ireland; indeed I do not know what inducement there is to them to come and live in Ireland; if a man has realized a property he would rather go out of the country where taxation was equal, and where there were greater inducements for residence. There is scarcely any inducement for a man to reside in Ireland.

3999. Is it not a fact that any sudden demand in a parish in Ireland caused by accident, illness, or any local distress, falls upon the landlord?—I think so; to take a large instance, at the time of the

the famine distress, the tenant was not able to pay, and of course they came in the first instance upon the first landlord.

4000. That is one of the elements of uncertainty which must prevail on the receipt of income in Ireland?—Decidedly.

4001. I think you stated that you considered the grain crops were uncertain in Ireland?—They are proverbially so. My argument is, that from the number of people they must cultivate the land, although it would be more profitable to leave it in pasture.

4002. Do you think that the whole of Ireland would lay down in permanent pasture?—I think most of it would, particularly the limestone portion.

4003. Are you speaking of that part of the country that you are yourself acquainted with?—I know there are many portions of Ireland that must be tilled, or it would relapse into a very coarse state of pasturage, but I think that most of the land of Ireland would be rather improved by being under permanent pasture.

4004. Do you attribute the diminished produce of the green crops to a deterioration of the land, or to worse farming?—I attribute it mostly to inferior farming, and perhaps, in the last two or three years certainly to the effect of the climate; but I think a good deal of it is caused by the land not being so well cultivated as formerly for green crop.

4005. Do you know the amount which the assessed taxes would produce, if they were put upon Ireland?—I think there is a return of the inhabited house duty, where it can be seen, but the tax upon horses, men-servants, hair powder, and those things, would produce very little; indeed I think the effect of the imposition of those taxes would be to drive almost every resident from Ireland who was not forced to reside there.

4006. Do you consider that Ireland has any substantial exemption now?—I do not.

4007. The assessed taxes would be a very small amount, would they not?—Very small, but very disagreeable.

4008. *Chairman.*] Do you know what they ever came to?—No.

4009. Sir *Frederick Heygate.*] Do you see any particular advantage now, on the score of cheapness to a landlord, in residing in Ireland, the taxes being equal?—I think not.

4010. In fact, this equality of taxation would rather alienate persons from Ireland, would it not?—Yes; many persons used to reside in Ireland because it was comparatively cheaper than England, but there is nothing of the sort now.

4011. In the case of a landlord losing a good deal of his rent, from having to make a remission of his rent, or from having to assist the people to emigrate, or any other cause of that kind, do you know, as a rule, that the landlord receives back the income tax that he has paid upon what he has not received?—I never heard of such an instance.

4012. Do you not know that many landlords, during the last two years, have lost a very large portion of their rents?—Of course that must be the consequence of the diminished produce of the country.

4013. Have they, at the same time, paid upon rent which they have not received?—They have been obliged to do so.

4014. Therefore, a similar amount of income tax nominally, is, in reality, a larger rate of income tax upon the land?—Of course, as far as it goes.

4015. Mr. *Finlay.*] It is pretty well known, I suppose, that the quality of cattle reared in Ireland has improved of late years?—Yes.

4016. And sheep also?—Yes.

4017. The same amount of pasture will not keep in good condition the same number of large cattle that it might of small, will it?—No.

4018. Therefore, the number of cattle is not a criterion of the poverty of the farmer; it might happen that a farmer who would not improve in the number of the cattle would improve if the quality was superior, would he not?—I think the class whose cattle diminished were not the large wealthy class who had those improved cattle; it has diminished among the small farming class; and I do not think there is any increase in such persons' cattle; they remain the same as before.

4019. We find, in the English markets, when the Irish cattle come over, that they are very much better than they used to be 10 or 12 years ago?—Most of those are produced by large farmers, who have extensive grass lands, and cultivate them with a great deal of skill.

4020. But that is the fact, is it not?—It is the fact.

4021. Have you seen the evidence that was given by Mr. Donelly at our last meeting?—No.

4022. He gave us the value of cattle in 1855 and 1862, and the value of sheep in 1855 and 1862, comparing them together, also horses and pigs; he took the cattle and sheep at the same valuation in 1855 and 1863; the sheep in 1855 he took at 22*s.* a head; should you not think from your own knowledge of agriculture that sheep even taking the same quality, supposing they had not improved in quality at all, which sold at 22*s.* in 1855, would be worth a great deal more now?—There is no doubt but that there is a considerable rise in the value of all cattle; my evidence was to that effect.

4023. Wool has nearly doubled in price, has it not?—It is considerably higher in price.

4024. And the price of mutton is much higher?—Yes; all grazing stock has considerably increased in value; it has increased in value since the time those prices were fixed upon those returns.

4025. Take sheep; the value of wool since 1855 is rather more than double, is it not?—It has lately increased for the last year or two by a chance.

4026. Taking the increase of wool at 1*s.* a pound, which I suppose it is now, and supposing the sheep has not otherwise increased in value, although you consider they have, do you think 4*s.* a head would be a moderate estimate of the increase since 1855 upon 22*s.*?—Of course there is an increase in the value of cattle.

4027. Do you think it is far from that estimate?—No; it is not far from it.

4028. I merely mention this to show that the estimates that were given in are hardly a fair criterion of the wealth of the farmer, because if you allow that the sheep have increased 4*s.* a head in value, it shows an increase of 20 per cent. upon the price; now the decrease in numbers appears to be only 8½ per cent.; the statement which we received showed an apparent decrease in value of 328,000*l.*, but if we make allowance for a very moderate increase of value, instead of decrease, it shows an increase in value of 292,000*l.*, does it not?—Yes.

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4029. That makes a difference of more that 1,000,000 *l.* in that one article of sheep?—I must admit that since the time these papers were made out there is an increase, but the farmer must till to keep up the number of his stock, and he is not able to have the same stock from the diminished number, and that is a great injury to him.

4030. But if he improves the quality of his stock, he does not require so great a number?—My evidence was that the grazing stock had improved in wealth, but the mass of the Irish farmers have not improved.

4031. However, I merely allude to this to show that this is not a just criterion.—It qualifies it to a certain extent, that is all.

4032. You said that living was not much cheaper in Ireland than in England at present?—Not much cheaper.

4033. Is not it rather a proof of prosperity in the country, because, what is the expense of living made up of but by rent, wages, food; if all these things are dearer to the man who buys them they must yield a better profit to the man who sells them; is not that so?—Certainly, that is so far the case.

4034. As to the sea fisheries, can you tell me if there is a deficiency in the boats or nets, or how it is?—I cannot say how it is, but in the principal places I am acquainted with they have diminished to a great extent.

4035. Are you aware that the fishermen from Ireland come over to the coast of Scotland and carry away all our fish?—I am not aware of it; I thought it was quite the opposite.

4036. Is not the salmon fishery improved?—I hope it will improve. It has to a small extent.

4037. With regard to the income tax pressing upon the proprietors of land, is it not the case that the purchasers of land derive a better remuneration for their money in Ireland than they do by purchasing land in England or Scotland?—Decidedly so.

4038. Then those proprietors must feel the income tax less than the same class in England?—But I hope you are not to get rid of all the Irish proprietors, and put in a fresh clause.

4039. Mr. *Longfield.*] Is not the pressure of taxation upon the population in proportion, not to the per-centage they take out of the annual value but in proportion to the progressive increase of wealth of those persons?—I should think so.

4040. And is it not a fact that the progress of the wealth of the people of England is rapidly increasing, whereas that of Ireland is slowly, if at all, increasing?—That is the argument I made use of too, that the wealth of Ireland is in fact rather diminishing than increasing, and of course taxation presses more heavily.

4041. So that if you were to raise an income tax of 1 *s.* in the pound, the numbers it would press upon in Ireland would be constant, whereas in England it would be increasing?—Yes, that is the natural effect of increasing wealth.

4042. Have you seen returns which completely bear out that which show that the taxation in England had fallen 4 *s.* 0¾ *d.* per cent., whereas it was, in Ireland, 6 *s.* 0½ *d.*?—On the estimated income of the country, yes, I have seen that.

4043. You are aware, also, that the estimated income of Great Britain is annually increasing, that is the realised income?—Yes.

4044. Therefore you think, although the taxes are nominally the same, the pressure upon Ireland is increasing?—Yes.

4045. I think I heard you say, that since 1852 you yourself, from your experience and knowledge of the people, well know that the pressure of taxation has been felt severely upon the country?—I can only give an instance, that the impatience of taxation felt in England is shown by the great satisfaction at the reduction of the income tax, where these taxes are placed upon Ireland, in addition to various other taxes placed upon them in lieu of the income tax.

4046. *The O'Conor Don.*] I think you stated that you heard Mr. Gladstone's argument in the House of Commons with regard to the inaccuracy of the return just alluded to by Mr. Longfield, the inaccuracy that would arise from drawing a conclusion that a greater tax was levied upon the income of Ireland than on the income of England, because we find in this return 4 *s.* 3 *d.* is levied in England, and 6 *s.* 3 *d.* in Ireland; did you hear that statement of Mr. Gladstone's?—Yes.

4047. I believe Mr. Gladstone's argument was this, that in the first place this return of the income of Ireland was based upon the returns made to the income tax?—Yes.

4048. And that the returns made to the income tax cannot be depended upon as giving the real value of the income of the country?—Yes.

4049. For two reasons; first, because the income tax in England, under Schedule A, is levied on rental, whereas in Ireland it is levied on the valuation, and the valuation in Ireland, Mr. Gladstone told us, is lower than the rental of Ireland?—Yes.

4050. Does not Mr. Gladstone's argument require two concessions, first, that the rent of Ireland is larger than the valuation; and secondly, that the rent in England would be equally larger when compared with a similar valuation, if made in England?—Of course.

4051. I think you stated in answer to Colonel Dunne, that it cannot be stated as a general rule that the rental of Ireland was larger than the valuation?—I did not say exactly to that amount; I said what I should think a fair valuation, taking the chances of the non-payment of rent, and the deduction which an Irish proprietor suffered, but that I thought it was in some instances a fair valuation.

4052. If you were to take, not the nominal rental of Ireland, but the paid rent on an average of years, that paid rental would not be larger than the valuation returned to the income tax, would it?—I do not know that I could go so far as that. I said it would not exceed it now, and I would deduct from that half of the poor rate, which is charged on the landlord, that would help still more to equalize it.

4053. Half the poor rate is paid by the landlord, is it?—Yes.

4054. In England it is entirely paid by the tenant, is it not?—Yes.

4055. In answer to Sir Frederick Heygate, I think you stated that the income tax in England was paid first by the tenant?—Yes.

4056. Consequently in England the landlord never pays income tax, except upon the rent that he actually receives?—Yes.

4057. Do you think that the Exchequer would lose if a valuation was made of England upon the same standard as the valuation of Ireland, and that if income tax was levied upon that valuation in England, instead of being levied upon the

the rent?—I cannot say how the effect would be in England. I am quite certain if they went about collecting the income tax in Ireland from all the tenants, they would not derive as much as they do at present by receiving it from the landlord on the valuation.

4058. You do not think they would gain so much if they were to raise it on the rent paid?—Not if they were to go to the tenants and receive it from them.

4059. *Chairman.*] If they adopted the English system, in fact?—Yes.

4060. The *O'Conor Don.*] These rates of 6*s.* 3*d.* for Ireland, and 4*s.* 3*d.* for England are based upon returns to the income tax, not only under Schedule (A), but under the other schedules, are they not?—Yes.

4061. Is it not the fact that the proportion which Schedule (D) bears to the entire proportion of income in England is far greater than it bears in Ireland?—Yes.

4062. Is it not also the fact that the returns to the income tax under Schedule (D) are very fallacious?—Yes.

4063. Under Schedule (D), as the rates are based upon returns made by the parties themselves, fraud very often exists in those returns, does is not?—Mr. Gladstone very often regrets that in his statement.

4064. As the incomes under that schedule are greater in Great Britain than they are in Ireland proportionately to the whole amount levied, is it not the fact that the deficiencies that arise from false returns under that schedule are greater in Great Britain than they are in Ireland;—Yes; I think that must balance it more.

4065. That, you believe, more than balances any advantages which Ireland would have under Schedule (A), supposing such to exist?—Considerably more. It comes to this; you may lose under Schedule (A) in Ireland, say half a million or a million; whereas if Schedule (D) was honestly returned in England the amount might be reckoned by tens of millions.

4066. That is, if the inequalities in both were removed, the inequalities here would be greater than they are?—Instead of being 6*s.* 3*d.* to 4*s.* 3*d.*, I think it would be decreased to perhaps 4*s.*, or something less.

4067. Are you aware of a section of the Income Tax, the 133d, which applies to dissimilarities and the profits in different years?—I have no particular knowledge of the income tax Act.

4068. That section provides that a trader making varying profits should be assessed each year on the average of profits for the three preceding years, when the profits of the individual year equalled that average, but when it fell below the average he should be assessed on the profits of the year itself. Now if the effect of that section were this, that a trader might legally return his income, taking an average of years, at really half its value, would not that be an additional reason why in the country in which incomes under Schedule (D) predominate the returns to the income tax would be less compared with the real income of the country than in the country where that did not exist?—It comes to the same thing. I said before, that Schedule (D) was generally supposed not to represent at all the actual amount of the income of England.

4069. Schedule (D) does not represent the actual income under two heads; first, because frauds exist, and can exist under it; and secondly, because legally by the 133d section the large traders can succeed in paying only upon half the real income they receive; if that is the case, is not that an additional reason why what you have stated should be the case?—I think so.

4070. Therefore, upon the whole you think that this inequality which exists between the amount paid on the revenue of England and Ireland is not at all overstated in this return?—I do not.

Veneris, 17° *die Junii*, 1864.

MEMBERS PRESENT:

Lord John Browne.	Mr. Hennessy.
Sir George Colthurst.	Sir Frederick Heygate.
The O'Conor Don.	Mr. Howes.
Colonel Dunne.	Mr. Longfield.
Mr. Finlay.	Mr. Lowe.
Sir Edward Grogan.	Sir Stafford Northcote.
Mr. Hankey.	Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

ALEXANDER LAMBERT, Esq., called in; and Examined.

A. Lambert, Esq. — 17 June 1864.

4071. *Chairman.*] I BELIEVE you are a country gentleman residing in the west of Ireland; will you state the county?—I reside in Mayo, and sometimes in Galway.

4072. You are also Treasurer of the county?—Yes.

4073. And are you acquainted with the state of the people in that neighbourhood, and generally in the western parts of Ireland?—I think I may state I am. I ought to be.

4074. You are also acquainted with the local taxation; that is, the taxation under the Poor Laws, and under the Grand Jury Assessment?—Yes, I am.

4075. Sir *Edward Grogan.*] I believe you have held the office of Treasurer for many years?—I have been for 25 years Treasurer of the county of Mayo.

4076. *Chairman.*] Will you state what you think is the condition of the people at present, in relation to former years?—The country generally, I think, is in a very depressed state.

4077. Do you think the condition of the labourers is as good as it was some years ago, before the famine?—No, it is not. I do not think any class is as well off as it was then.

4078. Do you think that labour is so abundant, that the possibility of employment is as good for the labourer?—No. Where there is no wealth, and means of employing them, of course there cannot be the same opportunity of doing so.

4079. Do you think that food is as cheap?—Food, for the past two years, has not been as cheap; this last season it has been.

4080. It is of a different description, is it not, from what was used by the people formerly?—Yes; they are very much dependent now upon what is called Indian meal.

4081. And formerly it was potato alone, was it not?—Potato, oatmeal, and milk.

4082. Then they are obliged to pay for all the food that they now consume, in money?—Principally.

4083. Formerly the food was raised by their own labour, or given in lieu of wages, was it not?—Yes.

4084. Their money is in fact paid now for food which comes from foreign countries?—Yes, principally.

4085. What is the cause of want of employment; does it depend upon the distressed condition of the different classes above them, who are unable to give them employment?—Yes, that is the principal reason—almost the entire reason, in my mind; there is no money circulating; and the people who used to employ them are in a distressed state.

4086. Will you state the cause of the depression of the middle classes, the farmers?—Successive bad crops, arising principally from a variable climate, and the result is, we are obliged to go into the market to buy food, the means they had has gradually passed away. That has been one of the principal causes of there being no young cattle at present in the country. They have been obliged to sell off the greater part and turn it into money to pay those *gombeen* men, as they are called in Ireland.

4087. Do you think the depression of the value of cereal crops has had any effect upon agriculture?—The very greatest I think.

4088. It takes away the inducement to cultivate the land, does it not?—It does.

4089. And, consequently, to giving employment?—Consequently, to giving employment.

4090. Do you think there has been any tendency to throw land out of cultivation for this reason, and to throw it into large stock farms?—The tendency has been quite that way, and still continues so.

4091. Does that cause a want of employment, and has that an effect on the emigration?—Yes; when they find the cereal crops have been failing and they have no means of employment, they naturally seek it in a country where there are the chances of both crops and employment.

4092. Is that from the impossibility of their being able to live without wages?—From the difficulty of living without wages. Last year there was apparently abundance, but as to the crops in my country, the return was very bad indeed.

4093. Do you think it was merely the climate that has caused this emigration, or has it been the

the want of work consequent upon the high prices, or have they both acted together?—Both together.

4094. Supposing there was to be the very best harvest this year, do you think the emigration which is said to be going on so rapidly, would be stopped?—If the harvest was good, I do not think there would be emigration to anything like the same extent.

4095. You think it would be modified?—I think it would.

4096. Is the emigration, as a fact, very large in the counties with which you are acquainted?—It is very large indeed. In travelling along the railway you see every station crowded with persons going off.

4097. Do you think there is any want of capital among the middle classes in Ireland?—I think there is an almost entire want of it.

4098. Is it less than it was in former years, and if so will you state what you think are the causes of its being less?—The great cause is the failure of the crops. I am now speaking of the farming class; of course if they have no money to buy in the shops in towns, the persons in shops in towns have but little money also. The want of money affects all. The crops have now failed for three years; it is not alone that capital has disappeared, but half the people are in debt, and the result is, that they are not able to purchase at the shops in the towns, and in that way to keep up the shopkeepers, nor are they able to employ labourers.

4099. Do you think that this also affects the higher class, as to their ability to give employment?—Of course it does, because rents are not paid in the same way. I know that for the last two years past there has been a good deal of difficulty in getting in rents.

4100. Has that been in consequence of the want of employment?—Yes, and from bad crops.

4101. Are there many absentee landlords in the district that you are acquainted with?—No; there are two or three large proprietors who are constant absentees.

4102. Sir *Edward Grogan.*] Do you mean in the district that you are particularly acquainted with?—Yes.

4103. *Chairman.*] Do you think that their absence, besides the moral effect that it has, has an injurious effect, by drawing money out of the country?—A most injurious effect. There are two very large properties in my own neighbourhood, without wishing to name them, that for forty or fifty years past have been drawing 15,000 *l.* a year out of the country, and I do not think they have been spending 15,000 shillings in it.

4104. Sir *Edward Grogan.*] Are you speaking of the value of both properties together, or is that 15,000 *l.* to each property?—Yes, 15,000 *l.* to each.

4105. Then that is 30,000 *l.* in the aggregate?—Yes.

4106. *Chairman.*] Have you any doubt of the effect that has upon the localities?—Not the slightest. I think it must be more than detrimental.

4107. I did not understand you to say whether or not you thought that the amount of cereal crops and green crops had increased or diminished—will you state your opinion as to that?—I think the tendency of the bettermost sort of humble farmers has been to increase the green crops, but the disposition at present to a peasant, of a man of four or five, or from that to 10 acres even, is to get out of the country as quickly as he can.

4108. Will you have the goodness to compare the state of things of the years 1846 and 1864. Do you think the cereal and green crops have increased or diminished on the whole, stating the counties that you are acquainted with?—It is a long time to look back to as to the state of the green crops.

4109. Speaking of the cereal crops, what do you say as to that?—The cereal crops are diminished, I think.

4110. It has been said that when the cereal crops decreased, the attention of farmers would be turned to stock; do you think the stock has increased latterly in the counties with which you are acquainted?—No, it has rapidly decreased; certainly, as to young stock, the larger growers may have had stock, and that may be still equal to what it was up to this year; but I know at this moment that several of the large graziers are not stocking their land in consequence of their inability to get stock. Stock has now arrived at a price at which there are but fewer purchasers for it. I heard last week that a Mr. Garnett let 700 acres of his land rather than venture on stocking it.

4111. Why was that, do you know?—The young stock is now up to almost double the price, and there is no certainty of the sale from the state of the climate in the west of Ireland, and from the state of the country in general, and they cannot venture to give 8 *l.*, or 12 *l.*, or 15 *l.* for two years old stock, knowing that they may be obliged to sell at a loss afterwards.

4112. Then the dread of purchasing at a high rate, you think, prevents their embarking in stock to any great extent?—Yes.

4113. As to the breeding of stock, were they not generally bred by the second-rate or smaller class of farmers formerly?—They were.

4114. Are you aware whether that class some years ago held a much larger proportion of stock than they do now?—I believe that among what are called the tenant farmers of Ireland, three milch cows existed for every one that may now.

4115. Therefore the larger proportion of stock is now in the hands of the large graziers, is it?—It is.

4116. And not in the hands of the peasantry or middle-class farmers?—Just so.

4117. The want of capital, you say, has been caused, in a great measure, by the sales for food?—Yes.

4118. Is there not a tendency on the part of the large proprietors to consolidate their farms?—Yes; there is no security for the smaller farmer just now.

4119. As Treasurer of the county in which you reside you must be acquainted with the Grand Jury system of taxation, and other kinds of taxation; do you not think that during the period you have been Treasurer the local taxation has increased very much?—Yes, it has.

4120. Are you aware of the time when there was no Poor Law in Ireland?—Yes, I am.

4121. That has been an additional tax upon the country?—Yes.

4122. And that has been raised, has it not, to very nearly two millions in one year out of the soil of Ireland?—Yes.

4123. I believe it has fallen now?—It has fallen considerably.

4124. As to the Grand Jury assessment, also, I believe there have been several assessments

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added to them, have there not?—I think upon the whole they have increased.

4125. There are several English members upon this Committee and others who may read this evidence, who would like to know what the Grand Jury cess in Ireland consists of?—The Grand Jury cess is brought before a special session composed of magistrates and also cess-payers elected by the people, and as far as the roads of the country are concerned in each barony, they have to consider what is requisite to keep the roads of the district in repair, and to present that. The certificate and returns then come before the Grand Jury of the county, which is assembled twice a year under the direction of the High Sheriff. They then look over all that the Special Sessions have done; and in addition to that, there are other claims which came before the Grand Jury alone, such as matters regarding gaols and bridewells.

4126. Then they deal with those assessments that are dealt with by the Quarter Sessions and magistrates of England—is that so?—Yes.

4127. Except the poor rates, of course?—Except the poor rates.

4128. Those assessments are for the purposes of the county gaols and other matters, are they not?—Yes.

4129. Have not several assessments been added both to the Grand Jury assessment and to the poor rate by recent enactment?—The Grand Jury cess has been increased; the poor rates are now more than they were two or three years ago, but they are nothing at all of course to what they were during the famine, but in the last two years they have increased.

4130. Is there not a peculiarity in the mode of levying poor rates in Ireland to what there is in England; does not the landlord pay half of them?—He does.

4131. That is not paid in England by the English landlord, is it?—I fancy not.

4132. Then, so far, the lower classes of Ireland are relieved from those immediate payments?—They are.

4133. Has not the income tax some peculiarity of the same kind?—Yes, the tenant deducts the income tax from the landlord, in some instances.

4134. Do you not think that the increase of local taxation, as well as public taxation, has tended very much to lower the amount of property in Ireland?—I think it has; the income tax particularly has pressed very much on the people in Ireland, not on their products alone, but on their feelings.

4135. The lower classes pay no income tax, do they?—No.

4136. But it acts upon them by depriving those who do pay it of the means of giving employment, is that what you mean?—Yes; particularly the bettermost class of farmers and others who come up to about 100 *l.* a-year, the men of all others, I think, who ought to be upheld and supported; and the class we most want in Ireland.

4137. Do not the shopkeepers and dealers in towns and villages almost entirely depend upon the agricultural classes, and sink with them?—They do; they rise and fall with the population above them.

4138. In fact, there is no class of persons in any part of Ireland that is not dependent upon agriculture, is there?—All classes are dependent upon it.

4139. Are there any manufacturers in your part of Ireland?—None, that I am aware of: I do not recollect any.

4140. Have you any distillers in your part of the country?—There is a distillery at West Port, and there are several in Galway, but they are not doing the business that they were doing; I think that taxation has interfered there.

4141. Do you think that the increased taxation on spirits has had anything to do with the want of employment?—Yes; it has acted on the price of corn, and so affected the general prosperity of the country.

4142. Are you acquainted with the fisheries on the coast; do you know whether they have increased or diminished?—The opinion is, I think, that the fisheries have decreased; I do not know as to the salmon fisheries, but as to the sea fisheries, there is no capital to work them.

4143. I believe the salmon fisheries are in the hands of large proprietors, are they not?—Yes.

4144. Whereas the sea fisheries are carried on by the peasantry?—Yes.

4145. Do you think that the decrease in the number of boats has been anything remarkable?—I know that they have decreased.

4146. Do you consider that that has been for want of capital?—Yes.

4147. I suppose there is as much demand for fish as ever?—Just the same, and more, because there are more railways.

4148. But the people have been unable to procure the boats?—Yes; for the reasons I have stated.

4149. Is that class as much pressed as any other part of the community?—It is so.

4150. Are you aware that there are many taxes and local charges which are borne by localities in Ireland that are not so borne in England, or have you compared them?—There are the medical charities, which we pay in Ireland, and I do not think they are paid in England; and there are several things pertaining to the poor law which we pay in Ireland, which are not paid in England.

4151. Sir *Edward Grogan.*] Will you look at that (*handing a Paper to the Witness*) and state what is the heading of it?—"Minutes of Evidence taken before a Select Committee on the County Rates of Ireland."

4152. *Chairman.*] Will you look at these rates, and state, from your official experience, what is paid and charged upon the Consolidated Fund in England, and then what is charged on the local rates in Ireland?—"Maintenance of convicts and misdemeanants, confined in England and Wales."

4153. What is that?—This goes on up to 1858. Up to that period we paid all that in Ireland, but I think there has been some change in it since.

4154. Sir *Edward Grogan.*] What is the amount paid out of the Consolidated Fund there in favour of England?—£. 1,324,000 is charged, and the grant is for that same amount. The entire amount has been fully granted.

4155. Are there any other items?—"Amount of prosecutions at assizes and sessions;" the annual charge is 3,000,000 *l.*, and 3,000,000 *l.* is granted.

4156. *Chairman.*] That is, the sums that were formerly paid by the county rates are now thrown on the Consolidated Fund of Great Britain, up to that date?—Yes.

4157. Is there any further sum given there?—Yes; there is one-half the medical relief in unions; 1,010,000 *l.* is charged, and 1,010,000 *l.* is granted. I think we pay the entire of that. There is also another item: "To Schoolmasters and Schoolmistresses

tresses in Unions," 280,000 *l.* is charged, and 280,000 *l.* is paid. My impression is, that we pay the whole of that.

4158. Sir *Edward Grogan.*] Is the total at the bottom of the page of the whole of those sums from 1846 to 1858 inclusive, given?—Yes; the entire charge is 5,914,000 *l.*, and the entire of that is granted.

4159. If you will now turn to a former page, you will see the Irish account; will you state what that is?—"Maintenance of convicts and misdemeanants confined in the county gaols;" 353,000 *l.* is charged.

4160. *Chairman.*] As compared with what in England?—£. 1,324,000; the charge is 353,000 *l.*, and the grant is 47,000 *l.* Then there is "Criminal Prosecutions in Ireland," 225,000 *l.* charges, and the grant is 63,000 *l.* In England the charge for that is 3,000,000 *l.*, and the grant is 3,000,000 *l.*

4161. Therefore, there are an immense number of prosecutions in Ireland that are left to be borne either by individuals or by the counties, which in England, the richer country, are borne by the State. Is that so?—Yes, and the half of the medical relief also; that is 194,000 *l.* in Ireland, and there is no grant for it. Then the charge for schoolmasters and schoolmistresses of unions is 23,380 *l.*, and there is no grant for that.

4162. And all these charges are borne by the local taxes, which in England are not borne by localities, but by the country?—Just so.

4163. Will you give the totals in each case?—In Ireland the charge is 796,000 *l.*, and the grant only 110,000 *l.* In England the charge is 5,014,000 *l.* and the grant is 5,014,000 *l.*

4164. Will you look at that Return of Mr. Henne's, and state to the Committee what that purports to be?—"Return of the amount paid from the public taxes for local charges, formerly paid by counties, distinguishing the amount for maintenance of certain classes of prisoners in gaol, for conveyance of prisoners, for prosecution of offenders, for schoolmasters, for medical relief of the poor, and for any other payment connected with these objects in Great Britain, in the year 1848." "Abstract of the amount paid in each year for the above objects since 1834." "Abstract of the amount paid for the Poor Law Board, and inspectors and establishment, from the public taxes in each year since 1833." "Abstract of the amount paid from the public taxes for the Board for the commutation of tithes in each year since its establishment, and the total amount paid;" and "Abstract of the amount paid from the public taxes in each year for the Board for the enclosure of waste lands, in each year since its establishment, and the total charge."

4165. What is the total charge that has been removed from local taxation to the Consolidated Fund?—£. 3,532,352.

4166. About that same time do you recollect that the poor law was inflicted upon Ireland, which amounted to about 2,000,000 *l.* in the worst times, and which has left an additional charge from that moment to the present?—Yes.

4167. Therefore, while the local burdens were lessened in England by the amount of 3,500,000 *l.*, they were increased in Ireland very nearly 2,500,000 *l.*—They were.

4168. Sir *Edward Grogan.*] Which are the headings of the sums charged to the Consolidated Fund in England, that apply to Ireland, and which do not; take the prosecution of prisoners for instance?—That applies both to England and Ireland.

4169. You have already told us, I think, the proportion of that which is paid in England, and the proportion that is paid in Ireland?—Yes, up to 1858.

4170. *Chairman.*] I think since that Return there has been a certain remission upon those accounts?—There has been. I think I stated so.

4171. Lord *John Browne.*] You are aware that Court-houses and Sessions-houses in Ireland have been supported out of the local rates, are you not?—I believe they are.

4172. And in England, half the cost or the whole, in some cases, is paid out of the public funds; are you aware of that?—I am not aware of the habit of England, but I am aware that we pay for them in Ireland.

4173. Are you aware that the Clerk of the Peace in Ireland, corresponds with the Registrar of the County Courts in England?—Yes.

4174. The Clerk of the Peace is paid out of the local rates in Ireland, is he not?—He is.

4175. And all the expenses of the County Courts are paid by fees and by stamps?—Yes.

4176. Whereas in England they are paid by public charges, partly by Vote, and partly by charges on the Consolidated Fund; are you aware of that fact—No, I am not aware so much of the manner of proceeding in England.

4177. *Chairman.*] Do you know enough of England to know the comparison of the comforts of the lower classes in England as compared with those in Ireland?—Yes, very well indeed.

4178. Have you ever looked into the accounts of the state of the people in Lancashire latterly, as indicated in the reports?—Yes, I have.

4179. Comparing that distress of the people in Lancashire with the normal condition of the peasantry of Ireland, would you say that the Irish peasantry would be very happy to endure that amount of distress?—I am quite sure they would; the people in Lancashire are fortunately situated in a very rich country, whereas our peasantry are in a very poor one.

4180. Do you mean that the normal state of the peasantry of Ireland is inferior to what is supposed to be the starving condition of the people in Lancashire?—Yes, indeed I do, in very many instances.

4181. *Chairman.*] I believe that meat is very seldom eaten by an Irish peasant?—Very seldom. It is quite an exception. On the west coast of Ireland, if they can get potatoes and a herring they think themselves very well off.

4182. Then as to drink, what have they?—Water. They have plenty of water, poor creatures. Formerly a great number of them had cows, but they have disappeared.

4183. And it is in a country of that kind that this heavy taxation is placed, as compared with the rich country of England?—Yes.

4184. You have said that the peasant does not pay the tax, and his poverty is caused by the want of capital among the employing classes of the country?—Yes, the lower class of the population of Ireland entirely depend, in the way of employment, upon the means of those above them; and the tenant farmer, the man who holds 300 or 400 acres of land, and in prosperous times may make 200 *l.* a-year by it, in variable times like the present, if he attempts the cropping system, has a bad harvest or always has something against him. In this country there is everything to turn to.

4185. Therefore the severe taxation upon the higher

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higher class affects the lower class as much as if it was placed upon them, does it?—It does.

4186. Mr. *Lowe*,] Can you suggest anything that we can do for the benefit of the peasantry in Ireland?—By enabling those above them to employ them.

4187. How are we to do that?—I think one means is the reduction of taxation.

4188. What taxes would you reduce?—Prior to your putting the income tax upon Ireland, there was a direct incentive to landlords to live there, and I think absenteeism one of the greatest misfortunes of Ireland; and I think, particularly, that the class of men in Ireland we most want, is the industrious struggling grazier and farmer who may make his 150*l.* a-year. He may make it one year, but he may not make it a second. In England it is different. He has prosperity always about him, and opportunity. If you go and tax that man of 150*l.* or 200*l.* a-year you lessen his hold upon the country; he is a struggling man always more or less in Ireland, but in England he is not so. The two things may look very well in theory together, but when it comes to practice it is very different.

4189. Why is the man with 150*l.* a-year in Ireland worse off than a man with 150*l.* a-year in England?—If you come to the mere abstract question, it is just what I was alluding to as to theory and practice. The man with 150*l.* in England is in a prosperous country; if he does not succeed this year he has a more equal climate to reckon upon next year. If one class of industry does not succeed, he has another to look to. In Ireland the man is merely dependant upon one thing, and the chances are against his being as prosperous the second year as he was the first. My idea is that that class of men should be encouraged to try and save for the bad years, and get some sort of capital to work upon.

4190. Lord *John Browne*.] You mean that the income is certain in England, while it is not so in Ireland?—Just so.

4191. Mr. *Lowe*.] Do you think that we have no variety of seasons to contend with in England?—You may have varied seasons here, but nothing at all like those in Ireland. I will give an instance. In the county in which I live, within six miles of my residence at Mayo, there is a farmer, a Mr. Simpson, a man of very large capital, who has taken a farm from the Earl of Lucan, who had brought it into as great a state of perfection as any farm in Roxburghshire.

4192. Is he a Scotchman?—Yes; he pays 2,300 *l.* a-year for 2,300 statute acres of land.

4193. Sir *Frederick Heygate*.] Does that include mountain land?—No, there is not an acre of mountain land in it, it is all walled in, and there are two farm yards with a steam-engine and everything just as perfect as can be. If you were to arrive there to-morrow, you would never fancy yourself in Ireland; you would think yourself in the low lands of Scotland.

4194. Lord *John Browne*.] There are two steam-engines there, are there not?—Yes, I think so; one at each end of the farm. Mr. Simpson farms upon the most perfect principle of crops as well as grazing.

4195. Sir *Edward Grogan*.] Does he farm upon what are called scientific principles?—Yes; he admitted that it was in as perfect state, as regards fencing and farm works generally, as any to be seen in Scotland. I asked him what he would give for that farm in Roxburghshire, where he came from, and he told me he would give 50 *s.* an acre.

4196. And what is he paying?—One pound an acre. I asked him, when he admitted that it was in the same state of perfection as to fencing, farm-steading, and other things, as it was in Scotland, what created the difference; and he said the same yields was not in the land, whether it was from climate or other causes, but what with the distance from market, and not being the same yield, he would rather pay 50 *s.* in Roxburghshire than one pound in Mayo. I subsequently met Lord Lucan, and told him what Mr. Simpson said, and Lord Lucan said, instead of putting 2 *l.* 10 *s.* put 3 *l.* I repeated that to Mr. Simpson, and he said, perhaps so, he is the landlord, and I the tenant, there is not much difference between us.

4197. Mr. *Lowe*.] What was it that Lord Lucan said about the 3 *l.*?—Lord Lucan said, instead of putting 2 *l.* 10 *s.* put 3 *l.*; and when I repeated that to Mr. Simpson afterwards he said, perhaps so, there was only a difference of 10 *s.* between them.

4198. What is the application of this case; what are we to learn from it; what is the inference to be drawn from it?—That there is not the same stability, not the same field.

4199. But what inference are we to draw from that; of course there is land in England that one would rather give 3 *l.* for than 2 *l.* 10 *s.* in Scotland, what does that tend to?—It tends to this, that a poor country with a variable climate is not to be considered at all in the same ratio with a rich country full of money, where there are frequent opportunities existing and afforded.

4200. But this was not considered in the same ratio, for in Roxburghshire he would pay 6,900 *l.* rent and would be taxed upon that in proportion to it, would he not?—In that point of view it would be so, but I do not think you can deal with a weakly constitution in the same way that you can with a strong one.

4201. Supposing the strong one will bear three times the nourishment of the weak one, and if you give one one-third of what you give the other, you deal with them fairly, do you not?—Upon the abstract principle, yes.

4202. *Chairman*.] You state that the station is in the inverse proportion, that Ireland is heavily taxed, and Scotland not?—Yes, persons as long as they have prosperity before them have courage, but if you go and discourage and sink a weakly patient, even if under a doctor's hands, you cannot deal with him in the same way as you can with persons in rude health.

4203. Mr. *Lowe*.] This money must be made up in some other way; I suppose if the rich do not pay it, we, in Great Britain, must pay it I suppose?—I do not know. In this way I think it appears that Great Britain is very well taken care of.

4204. If we take off a million of taxation from Ireland it must be put upon Great Britain, must it not?—It must come from some where.

4205. Is there anywhere else that it can come from?—I certainly think it ought to go upon the prosperous country, and not on the reverse.

4206. Can you imagine a Chancellor of the Exchequer saying to Parliament, we impose one million of taxation upon you, not because it is proportionate but because Ireland is discouraged; do you think that would be a legitimate ground upon which to ask Parliament to put taxes upon the

the English people ?—People must pay what they are obliged to pay, if it be right they should.

4207. Lord *John Browne.*] Did not Sir Robert Peel say that himself; did he not assign that reason for exempting Ireland from the income tax?—He did, and in the teeth of that Mr. Gladstone put it on.

4208. Mr. *Lowe.*] What is the relief that you would propose, what can we do for the peasant. I should be very glad if you could suggest anything?—I think that you should encourage capital in the country, and if you ask me an instance of the way of doing that, I would say the income tax is one of those things that bears most hardly on the prosperity of the country.

4209. Did you ever know a person who was induced to live in Ireland because no income tax was paid?—I do not think that they had much time given them to reflect upon that in the few years they were exempt, but I think the result is apparent that people would to a certain extent be influenced by it.

4210. You are an Irishman, I suppose?—Yes.

4211. Are you not as an Irishman ashamed to come to the British Parliament, and call upon it to bribe persons to reside in that country at the expense of other parts of the empire?—I think this, that when the English people have so many of the institutions of the country over here in England, and so many inducements to Irish landlords to come here, that money will be spent in England, and I think some consideration is due to Ireland from that circumstance. I am as great an anti-repealer as any one in the world; but I think that a country where its Parliament is taken away from it, and brought to a new country to legislate, consideration is due from that circumstance alone.

4212. Sir *Frederick Heygate.*] What you meant to infer in answer to Mr. Lowe, I think, with regard to these farmers that you speak of, was, that under similar circumstances, with similar sort of land, the uncertainty of the climate made it much less valuable in Ireland?—Yes, and being away from the markets.

4213. That, in fact, let a landlord do what he can, let him drain his land, and let the tenant have any amount of capital that may be required, there still must always remain this element of uncertainty; was that what you meant?—Yes; that was what I generally alluded to.

4214. You have spoken of emigration; do the class of persons emigrating from your part of the country take much money with them?—They did, the greatest quantity up to lately; but this last year a great deal of money has come from America to take them away.

4215. Has it been within your knowledge that this emigration has been increased by free tickets of emigration being sent from America?—Not to my knowledge, but I believe that money has come from America to take them away.

4216. It has never been brought to your knowledge that the rise in the value of gold in America, has induced people there, having relations in Ireland, to send them free tickets of emigration, instead of sending them money, as they formerly did?—No; I have not seen that.

4217. Then, why do you consider these persons emigrate now; what reason would you principally assign for it?—Principally, the three bad harvests; they are deep in debt, through borrowing money to feed themselves, and to repay those persons from whom they have borrowed it; then, no doubt, to a considerable extent, it is aided by persons from America writing for them to come over, and sending them money; but, if that did not exist at all, the feeling of the peasantry is to get away from the soil as quickly as possible.

4218. Is it not the fact, that when emigration has once set in, it has a tendency to increase, let the condition of a district be what it may?—Yes. I think they naturally induce their relations to follow, but that is not so much so; we were in a comparative state of prosperity, up to three or four years ago; then these bad harvests came; before that, there was a great re-action, from the effects of the famine which ended in 1851, although the effects of it remained until 1854.

4219. Have many Scotch farmers taken farms in your district?—There have been several. There is one, a Mr. Pollock, who is a large proprietor more than farmer, but he farms his own land; Mr. Simpson is the largest farmer in the neighbourhood.

4220. Do you know whether any of them are going back to their own country, and giving up their farms?—Yes; I don't know whether they are going back to their own country, but they have not succeeded there.

4221. And they are leaving Ireland in consequence, are they?—Yes; I know of two or three instances of it.

4222. Do you believe there has been much loss of rents on the part of the landlords, during the last two or three years?—I know several landlords who forgave a portion of their rents last year, and I think this year they will receive considerably less.

4223. Do you mean the year we are now in?—Yes.

4224. Do you say that, from the prospect of the crops, at the present moment, and from want of capital on the part of the farmers, they are left in a worse condition?—They have been struggling on in debt, borrowing from the small bankers, and running in debt with the shopkeepers for Indian meal; but having lived long in the country, they naturally cling to it while the hope of good harvests, and the prospect of paying their debts, remain.

4225. Is it the case in your district that there is much difficulty in getting in the county cess and poor rates?—As to the county cess there has been considerable difficulty; the high constables collect under warrants issued by me, and I know that in four or five instances that the high constables have themselves been obliged to make up the deficit of their warrant, and pay it in in advance.

4226. Is not that a sufficient proof of the condition of the country?—Of course.

4227. Have there been a good many additional processes issued?—Yes, twice the number last year. These men that lend the money lay by for a time, and when they see the country sinking they come in all at once; it is within the last nine months that the processes have come on so rapidly.

4228. With regard to the valuation of land in Mayo, have you had the tenement valuation completed there?—Yes.

4229. Is it your opinion that the valuation upon which the taxation is based there is below the ordinary rent?—In the case of grass land it is lower; in the agricultural districts I do not think it is. Grass land in prosperous times paid a larger rent in Ireland in regard to valuation.

4230. Taking it generally, should you say that the difference was one-fifth between the actual rent and the valuation?—That is what it is generally

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generally considered to be, and what I think Sir Richard Griffiths valued it at one-fifth under the letting value.

4231. *Chairman.*] Has not the tenement valuation been added since?—It has been rectified.

4232. Sir *Frederick Heygate.*] Should you say that the net rent that the landlord gets is equal to the valuation upon which he is at present taxed in your country?—When all is paid, certainly, and I should say more.

4233. Net I am asking?—No, not net, but nominally.

4234. You are aware that it is constantly stated in this country, with reference to taxation, that the income tax was charged upon the valuation, which valuation was not equal to the net rent. Is it your opinion that there is any exemption in favour of the landlord in that respect?—No; I think if you take net rental.

4235. You do not think it does?—No; but I allude to properties with common tenants, not grass lands.

4236. Lord *John Browne.*] Do you think the owner of any large estate in Mayo gets as his rental the amount of the valuation?—Certainly not; he gets a larger nominal rent, but not a larger net rent.

4237. Mr. *Banks Stanhope.*] I think you said that there was some depression in Ireland in the last few years?—Yes, there has been a great deal of depression.

4238. That up to the last three years there had been a general reaction from the bad time?—Yes, up to the last three years from the famine time.

4239. The depression that now exists in Ireland is consequent upon the bad seasons for the last three years, is it not?—Principally so.

4240. Have you any reason to doubt that three good seasons might enable Ireland to recover her prosperity to a great degree?—No; in some degree it would, but it certainly could not bring her back.

4241. Why?—Because the class of peasantry I am now alluding to are in a great measure broken; they are in debt; and no men who are in debt as they are, as a body, could be brought back in three years to what they were before. The utmost that two or three years—certainly two—could do, would be to enable them to get out of debt. Before that, when they were more prosperous, the natural turn of the Irish peasant was to put something by; if he would not put it by in his chimney-back, he would put it by in the shape of a calf or a pig. Those things are all gone by now, and you cannot bring persons who are so broken in two or three years.

4242. Ireland was in a very bad state at the time of the famine, I suppose?—Very bad.

4243. And she was enabled to regain a large amount of prosperity afterwards?—She was.

4244. Why should not a similar thing occur again in a certain number of years?—That was not done in two or three years.

4245. But is there any reason to fear that she will not again in a certain number of years regain her prosperity by good seasons?—I think if you could count upon five or six good seasons it might possibly come to pass, but what daunts them is the recurrence of these things, and we see every probability of a recurrence of them.

4246. I think you said there was a considerable amount of loss of rent by the landlords in the last three years?—They got much of the rent by employing the tenants. A great many landlords in my neighbourhood, all that were able to do so, gave employment to the tenants, and so got rents that way.

4247. Are you aware that a similar thing happened in England after the repeal of the corn laws for three or four years?—No; that only affected one class.

4248. You are not aware of that?—No, I am not aware of it.

4249. Do you think that you could affect the landlords without affecting the other classes below them?—I think to a certain extent they must be affected, but manufactures would be thriving when land was down, and manufactures in England may perhaps be able to give employment. The manufacturers here are the most wealthy of all classes; in Ireland it is only one class that we have to deal with.

4250. I presume in either case the condition of the landlord and of the farmer depends upon the prosperous and unprosperous state of agriculture at times?—Of course the landlord and tenant hang together.

4251. Would you have thought it fair, after the repeal of the corn laws, if your landlords or tenants had claimed to have the income tax taken off in England?—I do not think the two countries are similar, and I never can conceive it, because there is only one class in Ireland. I don't think England hangs on one class; I think it hangs upon several classes.

4252. Supposing that a similar loss was incurred by the landlords and tenants in England for three or four years after the repeal of the corn laws, as is now sustained by the landlords and tenants in Ireland, would you have thought it fair for us to ask for a remission of the income tax upon those grounds?—I think it would be fair, by any body particularly afflicted by circumstances, to ask for consideration on that ground; but I do not consider that the state of England is in any shape or way to be brought into comparison with that of Ireland.

4253. I think I understood you to state that the peasantry in Ireland did not eat meat?—That is the exception.

4254. Are you aware that a similar thing happens in Scotland?—It may in the Highlands. I am aware that it does happen sometimes in the Highlands.

4255. Are you aware that a similar thing happens in the Lowlands of Scotland?—I have been a good deal in the south of Scotland, and I never saw it; I believe they live a good deal on porridge and things of that kind, but they have meat or some kinds of soup. I think they live better in the south of Scotland.

4256. Are you aware that in the south of England very little meat is eaten comparatively among the agricultural population?—Yes, I am; I know something of Somersetshire, but they eat bread there; they are not dependent on potatoes and herrings.

4257. Lord *John Browne.*] Don't they eat butter also?—Yes, and cheese; in all parts of England that I have been to they have cheese.

4258. Mr. *Banks Stanhope.*] I think that you said that a tax on abseentism would be beneficial; that an income tax, fixed entirely upon absentees, would be beneficial?—What I said was that up to a certain period Sir Robert Peel did not impose the income tax, and to my mind, that was a wise measure on his part; I think it was done as an inducement to Irish landlords to live at home. It is impossible not to suppose that persons would not

not in the end consider that they were better off by living in Ireland and not paying income tax, than by living in England; therefore putting the income tax on Ireland, was I think an ill-advised measure.

4259. Do you believe that the imposition of the income tax has driven Irish landlords to live in England?—That is going very far.

4260. What do you mean by living in Ireland?—I should say six months of the year would be living there; nobody is expected to live there always.

4261. Do you mean by living there, living there the greater portion of the year?—Yes, the same as English country gentlemen do. I don't believe they live the entire year in their place, nor do I believe that Scotch gentlemen do either.

4262. Would you think it right to impose an income tax upon those who lived a greater portion of the year away from Ireland, it supposing there was no income tax in Ireland at all?—That would be a tax on absenteeism.

4263. Precisely so; would you think that right?—It would certainly be for the benefit of Ireland, but it would be interfering with the liberty of the subject. Perhaps I may be allowed to explain. I think it would have one effect: it would make money spent in the country, but it would prevent capital from flowing into the country. If you bind a man to reside either in England or Scotland, he will not go and invest there; he will not invest in any country where he is compelled to stay.

4264. Might not a man do more good to his property in Ireland, who lived for eight months in England, and improved his property by draining and other permanent improvements, than another man who would live six months in Ireland, and does not improve his property at all?—Such a thing is possible, but I think very improbable.

4265. Is it not the case that some of the best managed property in Ireland, is the property of absentees?—Not that I am aware of.

4266. Lord *John Browne.*] Did you ever know a case of that kind?—No.

4267. Sir *Frederick Heygate.*] Do you happen to know anything of the county of Londonderry?—No, I have never been in Londonderry.

4268. Then perhaps, you are not aware that nearly half of that county belongs to large London companies?—No, I have never been there; they have manufactures there, but the north of Ireland is entirely different from the rest of the country.

4269. Mr. *Howes.*] I think you said that the valuation was somewhere about one-half of the true value?—No.

4270. Then you said that you thought that the net rent did not amount generally speaking to the valuation?—Yes; but I do not refer to grass lands.

4271. What do you mean by the net rent?—I mean the surplus after outgoings and charges, and the assistance given in labour to enable the poorer tenantry to pay. Then there is the cost of collection of the rents, easy in England, not so in Ireland; and there are the taxes, &c., and poor-rate, income-tax, and other things, deductions, losses, and abatements. There is the poor-rate which the landlord pays half of, and there is the income tax, or at least the tenant's portion of it.

4272. Do you include repairs and so on?—Yes.

4273. Do you include any default for non-payment of rent?—Not generally; it did not occur to me at the time.

4274. You said that the depression in Ireland, you hoped, was temporary, although it was very great?—I do not think I said it was temporary; you must have misunderstood me.

4275. There is, no doubt, great depression in Ireland?—Certainly.

4276. And under those circumstances you said that the taxation pressed hard upon Ireland generally?—Yes.

4277. It may press hard, but would you point out any instance where you think it is unfair as compared with England?—I have mentioned once before that I think it is unfair in principle to tax a poor country in the way in which you would tax a rich one. It may appear right in theory, but it is wrong in practice.

4278. In answer to a question from Mr. Lowe, you suggested that the income tax should be remitted?—Yes.

4279. Can you suggest any other remission or alteration?—I think the tax on whisky affects the corn trade of Ireland more than the Legislature or the public is aware of.

4280. Then would you propose a differential amount of duty upon whisky in Ireland as compared with England?—I must confess that I do not know enough of this subject; it is too complicated a question for me to enter upon. I merely speak of the effect it has had upon Ireland since it was put on by the present Chancellor of the Exchequer.

4281. You will not give any opinion then as to the propriety of making a difference of taxation between the two countries?—No, I think both were ill-advised taxes, and that they have assisted in depressing the country very materially.

4282. Mr. *Finlay.*] Do you know the proportion of land in pasture in Ireland?—No, I do not, but it is increasing every year.

4283. Can you give the Committee any idea of the proportion?—No, I cannot.

4284. Is it three-fourths, do you know?—I cannot say.

4285. Probably you can say that the proportion is very large?—It is; much of the pastures on the west coast of Ireland are wild mountains, if they can be called pastures. In the low lands a portion was in the hands of the common tenantry, but less now.

4286. It may be admitted that the tillage farmers, those who cultivate arable land, have no doubt suffered greatly in the last three years; all the witnesses seem to agree as to that?—They have, very greatly.

4287. Do you think that the grazing stock farmers have also lost money during that period?—I believe so. I have several grass farms myself, and the people who hold them from me, and who I had looked upon hitherto as rather wealthy middlemen, have served me with notices of surrender. I rather prided myself upon having good grass lands. I do not farm myself, for I do not understand it, and I have let my lands, and I am very sorry to say I have been served with several notices of surrender.

4288. Have not the prices of both cattle and sheep risen much in the last few years?—Yes; but unfortunately the price of stock has risen in proportion, and the consequence is they are afraid to buy.

4289. Do not they rear their own stock?—Very few indeed. I do not suppose that one in 20 raise their own.

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4290. Then where do they get the stock?—They have hitherto got them from the peasant, who has had one or two milch cows of his own, and has taken his calves to market and sold them.

4291. But how has it been with regard to sheep?—They have been principally bred by the farmers themselves; all the bettermost farmers have reared their own. I have been speaking merely of black cattle.

4292. Has not the price of sheep risen even more than the price of cattle?—Yes, and the price of wool has risen to a large extent, and been most profitable. On the other hand, there has been disease among the sheep, which has more than taken away those profits. Numbers of sheep have died from the wet of the last three years. I do not think there is any conception of the number, and that has been one of the principal things that has daunted all farmers.

4293. Lord *John Browne.*] I believe the weight of fleece has been much lighter?—I believe so.

4294. Mr. *Finlay.*] But still the price of wool has nearly doubled?—The price of wool is large, but if a man loses three or four sheep by disease out of a score, that takes away his profit.

4295. There are always large losses in sheep stock, are there not?—That has not been the case in Ireland. I think this disease amongst the sheep has been entirely within the last seven or eight years. I do not recollect it before that period.

4296. That is to say, the loss may be larger now, but there is always some loss in sheep stock every year, is there not?—To a certain extent there is; but I do not recollect the sheep disease, as it is called, in Ireland formerly. There used to be foot disease and staggers, but this rot that has taken place in sheep in late years, I do not remember in former times.

4297. I think you said, that the Scotch farmers were giving up their farms in Ireland?—Yes; I have known some instances of it.

4298. Are you aware that they are also doing so in Scotland, in consequence of the heavy losses there from bad seasons?—No; I am not aware of that.

4299. As to the taxation: you are not, perhaps, aware of the valuation in Scotland, or upon what principle it proceeds?—No, I am not.

4300. Sir *Edward Grogan.*] Have you any doubt whatever that the prosperity, or otherwise, of Ireland, tends to the prosperity, or otherwise, of the United Kingdom?—I am quite sure it does, and I only wish that had been duly considered.

4301. Is it not the fact, that when Ireland is suffering, as she is at this moment, the whole strength of the kingdom is diminished and weakened thereby?—Of course it is.

4302. You stated, as your view, that you thought a remission of the income tax, which was imposed upon the country in 1853 and 1854, would thereby bring Ireland back to the position in which Sir Robert Peel found it advisable to leave her; do you think that would be a means of restoring her to her former prosperity?—I think it would be a means of encouraging every class of the community in Ireland.

4303. Do you recollect Sir Robert Peel's statement, when he introduced the income tax into this country, and his reasons for exempting Ireland from that burden at that time?—I do.

4304. Will you state them?—He stated that, from what had occurred in Ireland, from the general condition of Ireland, from the whole nature of Ireland, he conceived that it ought to be exempted. I do not recollect the particular words he used.

4305. Are you aware that he imposed at that time particular burdens on the country, which he thought would be equivalent to the contribution that Ireland would make under the income tax?—Yes; I do not recollect what the burdens were, but I recollect, generally, what he said—the particulars, at this distance of time, I do not remember.

4306. The one was an increase upon the duty on whisky, and the other on the stamp duties, I believe, was it not?—Yes.

4307. Subsequent events showed the Imperial Parliament the prudence, perhaps I may say the necessity, of reducing the spirit duties that were then imposed upon Ireland; does it strike you, that if the Imperial Parliament found it necessary to make that reduction on the duty on whisky in Ireland, that that in any way diminished her claim to exemption from the income tax, when she had already taken that burden on her?—Of course, if the burdens were imposed by Sir Robert Peel at the time he exempted her from the income tax, it appears to me a most unjust thing that both should be levied upon her.

4308. The shilling duty upon whisky was afterwards taken away for fiscal purposes, I believe?—I believe so.

4309. Do you think that that view of the Parliament would authorise them to fall back and put the income tax upon the country?—No, I do not.

4310. It was on the grounds of Imperial policy that the shilling duty was remitted?—I believe so.

4311. Was that any reason why they should fall back and impose the income tax?—No.

4312. Another reason was that the stamp duties which had been augmented in Ireland, and brought nearer to the stamp duties imposed in this country, were remitted generally to a certain extent throughout the whole kingdom; was that general remission rather the imposition of the income tax, in your opinion?—Certainly; but no general remission can affect a local question.

4313. Since that time (1853 or 4) the duties on spirits have been largely augmented, have they not?—Yes.

4314. The income tax has been imposed upon the country?—Yes.

4315. And there have been other taxations, new to the country, imposed upon her—I mean the succession duty?—Yes.

4316. Is it your view that the taxes, the imposition of which in Ireland were supposed to be a sufficient contribution in exchange for the income tax, have been augmented, and the income tax been put on in addition; is that the state of the case?—Yes, that is what I understand it to be now.

4317. And is it upon that ground, and considering the suffering state of the country at this moment, that you advocate the remission of the income tax to Ireland?—It is.

4318. Does it occur to you that, in addition to that, the people of Ireland have a right to complain of the non-expenditure in the country of any part of the large contributions raised in this country?—I think they have every reason to complain of it, and that was what I alluded to some time since. As to the natural effect of London being the centre of the empire, and

every

every one being brought over here more or less, I think the Imperial Legislature have a right to consider that.

4319. London being the centre of the empire, and, as you say, drawing the monied classes round it to spend their property there, we have a special reason for the lenient consideration of Ireland?—Exactly so.

4320. But what I was alluding to was this, are you aware that there are five great naval dockyards in this country?—I am.

4321. Which naturally occasion a large expenditure of public money?—Certainly.

4322. There are many other State establishments in this country, all requiring expenditure of the public money?—Yes, I see expenditure here in dockyards and everything, and if we get anything in Ireland it is an exception.

4323. Is there any dockyard in Ireland?—I am not aware of one; I heard of one going to be put in Cork.

4324. But it is not there yet?—It is not there yet.

4325. Is not that fact, that an equal amount of taxation, as far as the country is able to bear, and beyond it, is imposed in Ireland; but that none of the advantages which exist in England, are returning that taxation to Ireland, is a great cause of complaint?—That is what really creates the state of discontent that exists in Ireland, to see her taxed and to have no return for it.

4326. Have you any reason to doubt that a reasonable, fair consideration of the claims of Ireland in that respect would remove much discontent and disaffection which remains in the minds of the people?—I am quite sure it would, and particularly of that body of the people whose opinions are well worthy of consideration, and who are the friends of English connection. It leaves an excuse on the part of the adversaries of that connection to talk in the way they do.

4327. When you advocate the remission of the income tax to Ireland, and an expenditure of some of the public money, to which Ireland contributes in that country, do you consider that a bribe to induce Irish gentlemen to live in their native country, or do you consider it a simple demand of justice?—I cannot understand such an expression as the word bribe being used; it is nothing of the kind; it would be a simple act of justice on the part of the English people, who are getting our money over here, to give us a return for it.

4328. If the word bribe be inappropriate, do you consider that the word corruption is more so?—I consider it not alone inappropriate, but unwarrantable.

4329. Have you had ample opportunity of knowing the feelings and opinion of the people of Ireland, both of the Irish gentry and of the humbler classes, in those districts that you have spoken of?—Yes.

4330. And in Dublin also?—Yes; I have a residence near Dublin; I live there a good deal in the winter, and I think I can speak for Ireland pretty generally.

4331. In giving expression to the opinions you have just done, do I understand you as giving expression to the opinion of the gentlemen and persons with whom you have had the opportunity of mixing?—I have never heard a second opinion about it.

4332. A question was put to you, inasmuch as a great deal of the severe pressure in Ireland arose from a succession of bad harvests, whether we might naturally expect the same degree of prosperity to return to the country after three or four good years, and you stated that you did not think it would be so, I believe?—I did state that, that is my impression; and I would wish to add to that, that after the last famine there was a general idea abroad that the depression was merely a visitation for once; I think the impression is abroad now, and that has depressed the people more than anything, that they are always liable to a recurrence to it; I think that has fastened upon people's minds more than any other matter whatever; they looked upon it once as a visitation; now they are looking for periodical visitations.

4333. Do you recollect the state of Ireland about the year 1846 and 1847, immediately anterior to the potato famine?—I do; at that period I was chairman of one of the largest Boards of Guardians in Ireland, and during the famine I was chairman of two or three Relief Committees; so that I can speak of the state of Ireland at that time as well as most persons.

4334. Is it your opinion that at that time Ireland was prosperous and progressing?—Up to 1847 I think it was.

4335. About 1851, 1852, and 1853, she began to recover herself, and to regain something of her former prosperity, did she not?—Not till 1852, I think. There was no real prosperity until the end of the year 1852. The year 1851 was a very depressed year, the consequences were fully rife then; although things appeared a little better, still they were very bad.

4336. When you speak of prosperity of 1852 and 1853, do you mean that the extreme pressure that there had been on the country had diminished?—Yes.

4337. Or do you mean that she had returned to the state of prosperity that she enjoyed previous to the famine?—No, not at all; it did not return to that state of prosperity till 1856 or 1857. I think at the end of 1851 that things were better; in 1852 there was an improvement; in 1853 it was better again; in 1854 we began to fancy that we were in a sound state again; but the real state of prosperity was in 1856 or 1857.

4338. In 1855 or 1856 was the country better or worse off than it was in 1845 or 1846?—I think in 1856 and 1857 it was in a sounder state than before; I think it was in a very sound state then. We fancied that it was but one visitation, and that there were happy days before us; there is more in idea than many persons think; but now the idea is constantly before them that these visitations may continue, and that has caused the depression which thus affects the public mind.

4339. And it was just at the moment that the country was beginning to recover the effect of that dreadful famine that this increased taxation began to be imposed upon the country?—Yes; in 1854, I should say, the people fancied they were recovering, and that things were beginning to look hopeful; but the sound state of things did not come about till 1855 or 1856.

4340. I need hardly ask you if those prosperous times for Ireland have not thoroughly departed at present?—They have, I am sorry to say.

4341. Taxation, although in name the same in England and Ireland, presses with much greater severity upon the poorer country than upon this country,

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country, does it not?—Of course it does; and I cannot understand how it can be viewed otherwise.

4342. As I understand you, your argument is this; that by the pressure of taxation upon the wealthier classes, as we will call them, the employers of labour in the country, the actual peasant, although he pays no tax, suffers severely from the imposition of taxes?—He does, to my mind, just as severely as the man above him; for there is no money to pay him, and no money to encourage him.

4343. Do I understand you to state that from that state of things the desire of emigration which at present shows itself in the country is greatly augmented?—Emigration is augmented, of course, by the depressed state of the country, brought about by the state of the harvests, as I before mentioned; and being in that depressed state, taxation, and the feeling that they are not dealt justly with, weighs heavily upon their minds.

4344. You were asked whether, at the period of the Repeal of the Corn Laws, very considerable pressure was not felt by the agricultural classes in this country; in your opinion, did Ireland feel the repeal of the Corn Laws as severely, or more so, than the same agricultural class in this country?—I believe they felt it much more.

4345. Why so?—Because Ireland is an agricultural country, and it was then more so than it is now; if the agricultural interest in England, the richer country, suffered, in Ireland, the poorer country, they must have suffered more; because I always maintain that in England the agricultural districts have something to look to, they are in a rich country, where money is flowing in every direction. I venture to think that the agricultural districts in Ireland stand upon a very different footing; in Ireland they depend upon one thing, in England it is not so.

4346. With regard to the income tax; that is levied upon the income derived from lands in Ireland according to the valuation of those lands, is it not?—Yes.

4347. The deductions to which you have already referred are not allowed for in that valuation, are they?—Some farmers, under Schedules A and B, are taxed on their own basis, on their own grounds; the landlord is taxed and the tenant is taxed; in other instances he deducts from the landlord.

4348. The landlord, in Ireland, pays half the poor rate, does he not?—He does.

4349. Does he pay it in this country?—I believe not; I never heard that he did.

4350. Do you think that the valuation upon which the income tax upon the landlord is charged is higher than the actual amount that he receives?—Than the net income I do, but not on grass lands.

4351. Is it within your knowledge that any of the gentry coming under the class of landlords, have actually paid income tax upon an income which they have never received?—Yes, where they have a poor class of tenantry; it is very different in grazing lands, and where a man has a lot of tenantry. Where he has grazing lands on his own hands, or let to good tenants, it is different, his net income there may be more than the valuation: I am dealing now with the class where tenantry exists.

4352. Has the value of all agricultural produce very seriously diminished of late years?—Yes.

4353. Is it a very great inducement to putting the land into pasture?—Yes.

4354. Does it also tend to decrease the means of employment of the labouring class?—It does.

4355. Then the two causes act and react upon each other, and tend to produce very much suffering upon that class, is that so?—Yes.

4356. The injury to the labouring class, and to the small farmers, in consequence of the state of things to which we have alluded, act and react upon the small tradesmen in the country towns?—Yes; in Ireland the small trader and the shopkeeper is entirely dependent upon the neighbourhood about him.

4357. So that we have the whole circle of people in different occupations of life dependent upon each other, and all suffering in common, because one party suffers?—Yes, one is hanging upon the other.

4358. You were asked as to the diminution of the distilleries in Ireland, are you aware that they have been reduced from 75 to something like 19 or 20?—I heard so. I went through Galway some years ago, and I heard of distilleries lying waste, and of nothing being done with them. I think the distilleries in the West of Ireland are scarcely doing anything now compared with former years.

4359. To what do you attribute the stoppage of the distilleries?—Much to the legislation of a few years ago.

4360. You mean to the increased taxation on the produce of distillation?—Yes.

4361. And the inability of the people to purchase the articles so heavily taxed?—Yes, in some measure.

4362. Does the stoppage of those distilleries necessarily put a great number of hands out of employ?—It does in the towns.

4363. And all classes suffer in consequence?—Yes, comparatively.

4364. Does it also injure the agricultural interest in the state of the non-consumption of their produce in the distilleries?—It is in that way I consider it injures Ireland the most; the people in the towns are only locally affected by it, but everything that affects the price of corn in Ireland, upon which so much depends, injures us most.

4365. I think you have told the Committee that Ireland was prosperous previous to the potato famine in 1845 and 1846?—Yes.

4366. And that she began to revive in 1851?—Yes.

4367. Which improvement continued in subsequent years up to 1857 or 1858?—Yes.

4368. And that after that various circumstances combined to reduce her to her present suffering condition?—Yes, for the last three or four years.

4369. If it should appear that the taxation of Ireland was moderate and reasonable, such as her means enabled her to bear in the earlier period, and was greatly increased in the latter period, does it appear to you that they are in no small degree caused in consequence?—I think they are; it is a monstrous thing that a country having gone through what Ireland has gone through since 1846, should be now taxed as heavily as she was before 1846.

4370. There is a provision in the Act of Union that the taxation imposed upon Ireland, in arti-

cles

cles of consumption in customs and excise might be subject to a revision every 20 years, and a new system of taxation adapted to the country according to her ability to bear it?—Yes.

4371. If that provision were carried into effect now, does it appear to you that it would in a very great degree meet the wants and wishes of the people of Ireland?—I think it would.

4372. Do you think that her ability to contribute to the national taxation should be the measure of all taxation that is imposed upon her?—Yes, her capability. There is nothing more general in Ireland among all classes than the discontent arising from thinking that they are not fairly dealt with about taxation, particularly in getting no sufficient return.

4373. So that independent of the feeling, which you state as irritating the minds of the people, that none of the taxes are expended in the country, there is this additional feeling that the revision of the taxation to which she ought to be entitled and which ought to be in proportion to her means, is not given to her?—Yes.

4374. Mr. *Hankey.*] I think I understood you to say, in answer to Sir Edward Grogan, that the diminution of the distilleries in Ireland had increased the amount of distress amongst the labouring classes?—I think I said in the towns.

4375. Do you think, therefore, that an increase in the number of the distilleries would increase the prosperity of Ireland?—I think as far as mere labour goes, it would give labour to those persons in the towns, but in that point of view I have entirely restricted it to towns. I do not think it affects the rural population much in the way of employment.

4376. I think the question referred generally to Ireland, that it diminishes the amount of labour amongst the labouring classes?—I first said it did, and then I restricted my answer.

4377. You apply it now entirely to towns, do you?—I think I did before, generally.

4378. Then, as far as towns are concerned, the greater the number of distilleries the greater the prosperity?—No, the greater the employment.

4379. The greater the employment of the people?—Yes.

4380. Do you think that would be a desirable way of promoting the employment of the people by giving facilities and encouragement to distilleries in Ireland?—Not in that point of view, if you mean by that, giving them more whisky to drink; but what I principally alluded to, in answer to Sir Edward Grogan, was, that it affected the price of corn, and so affected the agricultural districts, and everything that affects the price of corn in Ireland, which is our main stay, affects the whole country.

4381. But if the increase of distilleries will augment the total amount of corn grown and used in distilleries, do you think that would be a desirable mode of promoting the prosperity of Ireland?—I think it would to a certain extent; it may have a drawback, but I think it would be desirable upon the whole.

4382. The more whisky people drink the better?—No, pardon me; I saw what you were coming to, and I guarded myself.

4383. But I want your opinion upon that; do you think so?—No, I do not think so; I do not think that affects the population much; I think that a great deal of Irish whisky was imported into England and other countries; it was one of the few trades of Ireland, it was a sort of thing to be imported everywhere; it was a very considerable trade in Ireland, and of course if you depressed the trade, you depressed Ireland generally.

4384. Sir *Edward Grogan.*] Was it one of the few things which had increased in Ireland, and which had increased taxation?—Yes.

4385. Mr. *Hankey.*] Does the amount of distress vary much in Ireland?—Yes, of course the distress is less in the north of Ireland.

4386. Are there any great divisions of Ireland which you can point out, in which the distress is less than it is habitually in others?—Of course; in the north of Ireland the distress is much less, because they have employment there, as the English have, from manufactures. I have been in Belfast, and elsewhere, and I have seen the linen trade rife, and many means of employment; in the west of Ireland we have none of that.

4387. Then part of Ireland is a poor country, comparatively, to the other parts of Ireland?—No, the soil of the west and south, particularly the south, is better than that of the north, but they have manufactures in the north.

4388. But still the inhabitants of the north of Ireland are not in such a state of poverty as they are in the south?—They are not, as I understand.

4389. If one part of Ireland is in a more prosperous condition than another, do you think that it would be fair or desirable to vary the amount of taxation accordingly?—In other words, the north being prosperous, having manufactures, should be exempted, is that what you mean?

4390. The north being comparatively prosperous, do you think it would be fair to make the north pay a larger proportion of taxes than the south?—That is a very complicated question. Upon the principle upon which I have been arguing, I think it would be so; but as they are in the same country, and as Sir Robert Peel legislated so as to give bone and sinew to Ireland instead of extracting it from her, I do not see how you can take one limb from a body without acting upon the others.

4391. Then you do not consider Ireland a limb of the United Kingdom of Great Britain?—I do consider her in one sense a limb, but if all the other joints of the body are taking away the blood from that limb, I think the rest of the body ought to have consideration.

4392. Does not the same rule apply to the north of Ireland, which is comparatively in a state of prosperity, and is able, therefore, much better to bear the amount of taxation than the south and west, which is much poorer. Does not the same rule apply there as to the relative proportion of the power of taxation of the whole of the United Kingdom?—No, because I think this, that none of the money of the west and south and east is going to the north of Ireland; all our money is brought to England, it is sown widecast here, such as it is, over the soil; the north of Ireland gets none of it.

4393. Sir *Frederick Heygate.*] You have stated several times that you thought the north of Ireland was in a state of great prosperity?—No, I do not think I said that; I said comparatively, as to other parts.

4394. Do you mean the agricultural part of the north, or only the large towns where the flax manufacture goes on?—I have stated that I know but little of the north of Ireland. I believe Donegal

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Donegal is as poor a part as any in Ireland; I have never been there, and therefore cannot speak of anything of my own knowledge.

4395. Are you aware that there has been a greater comparative proportion of paupers receiving relief in Ulster than in any of the four provinces?—No, I am not.

4396. Mr. *Longfield.*] I think you said that you thought it was desirable to encourage the spirit manufactures in Ireland, in consequence of the effect they had upon agriculture?—Yes.

4397. Can you see any difference between encouraging spirit manufactures in Ireland, and thus promoting the prosperity of the agricultural classes, and encouraging the production of wine and brandy in France?—Not the slightest. I think they are both the same.

4398. Is not the production of brandy and wine, and principally that of spirits, part of the source of the prosperity of France?—It is.

4399. Is it not reckoned to be part of the agricultural resources of the country?—It is.

4400. And is it not well known, that the effect of seasons or legislation upon agriculture, in the production of the spirits of France, is a subject upon which depends a great deal of the national prosperity, or the reverse?—I know it is so.

4401. Can you then, in theory or in fact, draw any distinction between the depression of the spirit manufactures, that is, the alcohol manufactures, in Ireland, and the alcohol manufactures in France, Spain, or Portugal?—No; I think they hang upon precisely the same principle; I can see no difference.

4402. One is more concentrated then the other, I suppose?—Yes.

4403. But is not the production of alcohol, by means of the promotion of agriculture, the same in the one country as it is in the other?—Of course it is.

4404. Therefore, is it not absurd to say, that the promotion of distilleries in Ireland is injurious to the country?—I think it is, and I think that the idea of half a farthing a glass, which is the only way in which it would affect the peasant, would induce persons to drink, is taking a very forced view of the matter.

4405. Is it not the case, that a certain amount of stimulant, or alcohol, is essential to the luxury or health of the people of Ireland, as it is to the health of the people of England and France, taking it in the one case in the shape of champagne and claret, and in the other in the shape of whisky and water?—I believe in all cold and damp climates it is requisite, and I believe we do not drink half so much whisky in Ireland as they drink in Scotland.

4406. Is it not the fact, that from the variable climate of Ireland a manufacturer can use unripened corn, and is that not a very great benefit to the agricultural classes of Ireland?—Of course it is.

4407. Is it not the fact, that the distilleries of Ireland used for malting oats and other things, which by reason of bad seasons are not vendable otherwise?—Yes, as regards barley and oats, particularly in July and August, when we are reaping, we are subject to a very variable climate, and bad barley, as well as bad oats, is used for distillery purposes.

4408. Is it not a fact then, as far as your knowledge goes, that the depression of the distillery interest in Ireland has had a very serious effect upon the tillage of the land?—It is upon that ground I allude to it; as to the mere local question, as to the employment of people in the towns where the distilleries are situated, I do not dwell much upon that; it was with reference to its being one of the matters of the trade of Ireland that I spoke; that has got a knock on the head.

4409. Mr. *Finlay.*] Do you consider that in Ireland they can make good whisky from bad oats and bad barley?—I believe the Irish whisky is considered generally remarkably good, at least you see it advertised in all parts of England, and I believe a great deal of bad corn has been used for the purpose.

4410. Mr. *Longfield.*] Can you make good spirits from bad corn, although you cannot make good ale from it?—I know that damaged barley is used, and none of our crops are more affected than barley. The months of August and September are usually better with us, when the barley is being reaped, than the month of July.

4411. Can you tell the Committee whether in the wild districts of Mayo and Galway there has been any increase of distillation during the last few years?—I do not know.

4412. As to the absentee rent of Ireland, is it not your opinion, from your intimate knowledge of the country, that there are very few absentee estates upon which the peasantry are as comfortable as they are upon the land of resident proprietors?—I know of no instance, although I have heard of them, in which absentee estates are in the same state of prosperity as those of a resident landlord's.

4413. That is as to the moral prosperity and condition of the country; has it not also a most important effect upon the social prosperity and welfare of the country?—Of course it has; in the first place, there is the state of society to be regarded; next, there is the expenditure of the income, that must go more or less among the people in the immediate district, and in the adjoining towns, and above all, there is the social condition of the people to be regarded, they are naturally more cared for and considered by the landlords who reside amongst them, and who have a deep interest at stake.

4414. And there is the social effect upon public business and public employment, is there not?—Yes.

4415. The improvement of the man, as well as the country?—Exactly so.

4416. You say that the resources of Ireland are, in truth, diminishing, or very slowly increasing; that is, the general wealth of Ireland?—I think the resources of Ireland at this time are rather diminishing than increasing.

4417. Is it not the fact, that the taxation of Ireland since 1853 has been very greatly increased, nearly by 40 or 50 per cent?—It has been largely increased, the amount I cannot exactly give you.

4418. Is it not the fact, that within the same period, the taxation of England has been very much diminished?—I am not very well acquainted with the taxation of England, but looking at this paper, it appears to me largely so; I see an immense sum here, of 5,000,000 *l.*

4419. Then, is not the truth, that Ireland has been asked to bear additional taxation, for the purpose of remitting taxes to England?—The motive I cannot tell, but the practical result is apparent on the face of that paper, that is the fact.

4420. If

4420. If taxes have been taken off one country and placed upon another, is it not just the same as if you had asked Ireland to bear the taxation of England?—It is perfectly plain that that is so.

4421. If you take the burden off the one, and put it on the other, that would be so, would it not?—Yes.

4422. Mr. *Stanley.*] Do you know whether the amount of reduction of taxation that has taken place in England does not equally apply to Ireland?—No.

4423. Mr. *Longfield.*] Is it not a fact, that during the last few years, an enormous amount of local taxation has been taken off England, and placed upon the Consolidated Fund?—Yes.

4424. And is not the fact, that the Consolidated Fund has been increased by the very large amount of 40 per cent. additional placed upon Ireland?—It has been largely increased, the amount I cannot tell you, exactly, but it appears to me that it has been largely increased.

4425. And while they have diminished the local taxation of England, they have placed upon Ireland additional local burden?—Yes; that is perfectly plain.

4426. Is it not the case, that they have remitted 2,000,000 *l.* to England, and that they have increased the local burdens of Ireland for the purpose of remitting that English taxation?—They have.

4427. Do you think it is just to ask Ireland to bear the local taxation of England that has been taken off?—I think it is more than unjust.

4428. I think you have spoken of the high price of stock in Ireland?—Yes.

4429. May that not be caused by the very diminished supply, as well as by a very increased demand?—It is by the diminished supply that it has principally arisen.

4430. Therefore the high prices are consistent with great poverty and diminished wealth?—Yes, they have no means to rear the stock; the result is, the high prices that are asked and given. If there was enough in the country, it would tumble next year, and make numbers of farmers bankrupts.

4431. Is it the fact, then, that the high prices are no compensation for the increased number of stock which they formerly had; were they better off with low prices and more stocks, or with higher prices and fewer stock?—They were better off with lower prices and fewer sales for their stock; of course there may be isolated cases where capitalists may have stock, and one year get a large price for his stock; but if they do sell off at that high price, they are obliged to give double the price for stock to put on the land.

4432. You have spoken of a feeling of soreness existing in Ireland at the amount of taxation which is going to promote the institutions of England, of which they do not see the benefit, is that so?—It is; and at none of it coming back to us.

4433. Are you aware that, in truth every branch of Irish industry, up to a recent period, that is, since you were born, had been repressed by English legislation; for instance, take the woollen and silk manufactures, they have become extinct by English legislation, have they not?—I am aware when I was a very young boy indeed, the linen manufactures in the west of Ireland gave employment, and gave means and wealth to a great part of the west of Ireland; that has all disappeared.

4434. I am talking of periods before the Union; are you not aware from history that all the trades of Ireland were repressed by English legislation? I have heard so.

4435. And avowedly so?—They were.

4436. Are you not aware, historically, that the British Parliament addressed King William for the purpose of repressing Irish industry?—I am aware historically of that fact.

4437. And that he gave a gracious answer that he would repress it for the benefit of England?—Yes.

4438. And that gracious answer was fully carried out?—Yes.

4439. That is as to the silk trade; are you aware that it was so also to the woollen trade?—I am aware that the whole tendency of the legislation was to repress the Irish trade.

4440. Are you aware that an Act of Parliament was passed allowing all things free into England, excepting the agricultural produce from Ireland?—No, I have heard of it; but I do not know it from my own knowledge.

4441. Therefore, until the period of the Union, Ireland enjoyed no benefit of trade, manufacture, or commerce, whatever?—None, I think.

4442. Is that not a reason why, until the lapse of time, the prosperity of Ireland should increase, there should be a consideration for the poverty induced by their own legislation?—I think so; if the English people expect Ireland to be sound and sincere, they must act upon past conduct as well as future,

4443. Does the pressure of taxation, in fact, fall upon the same proportion, say 10 per cent., upon a man of 100 *l.* a year, or 200 *l.* a year, which is the greatest pressure of taxation, each paying 10 per cent?—The weaker a man is the more it presses upon him, that is my idea.

4444. So that a man that pays 10 *l.* out of his income of 100 *l.* is much more severely pressed than a man who pays 20 *l.* out of his income of 200 *l.*?—Just so.

4445. Is not that precisely the case in Ireland?—It is.

4446. There are not the same large properties to bear it, or the same means of bearing it?—There is not; nor are there the same opportunities existing.

4447. Is not the pressure of taxation also felt in proportion to the country being in a state of progression or stationary?—Of course it is; as long as persons have prosperity before them they will pay willingly, whereas with bad prospects before them they will not.

4448. So that, in truth, say that 10 per cent. was the amount of taxation levied in Ireland in 1864, without a change of taxation it would still be 10 per cent. in Ireland and 7 in England?—Yes; that is about it.

4449. It would be a constant pressure on the one country that is poor, whereas the other would be relieved by its wealth?—It would.

4450. Have you any doubt that the effect of a just expenditure, whether it be by means of rents or by taxation, is to make the wealth of a country progressive; for instance, the spending of rents or taxes in Ireland?—Whatever money you spend

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in a country must increase its prosperity; that is the reason that we are so far back in Ireland; there is no circulation there comparatively with England.

4451. From your acquaintance with the country, do you think that the pressure of taxation upon Ireland is now disproportionate to her resources?—I do.

4452. Is that a general opinion in the country?—It is.

4453. Is there not a soreness also at the knowledge of being more heavily taxed recently for the very purpose of diminishing the taxation of England?—I think that opinion has very generally prevailed, not perhaps to the full extent, but I have heard very many persons indeed state so; I think the impression is universal that we are taxed out of proportion to England, and that we get no return for it.

4454. You stated that the repeal of the Corn Laws had some effect upon the agricultural interests in England; although it affected the agricultural interests by depressing them, did it not give an enormous stimulus to that great wealthy class, the manufacturers?—It did.

4455. Therefore it might have been for the entire of England exceedingly beneficial, and for the entire of Ireland ruinous?—Yes; in Ireland, as I have said, we are dependent upon one thing, in England they have many irons in the fire; it is a mere theory to compare two such countries, it is not a practical view to take of it.

4456. The *O'Conor Don.*] When you say that the net rental of Ireland is not higher than the valuation, I suppose what you mean is, that taking an average of years, the actual amount received by the landlord is not higher than the valuation?—That is what I mean.

4457. In the West of Ireland especially, is not the receipt of rent often very uncertain?—Yes; most of it.

4458. And in consequence of that uncertainty, although the nominal rent is perhaps higher than the valuation, yet taking into account the loss by bad years, the actual amount of rent received upon an average of six years would not be higher than the valuation of the land in the same six years; is that what you mean?—That is what I mean; including deductions for taxes and outgoings of every sort.

4459. Lord *John Browne.*] Is not England the richest country in the world?—I have no doubt of it.

4460. Is not Ireland one of the poorest?—I believe it is; I am not aware of any poorer.

4461. Do you think it wise or just to tax the poorest country in the world in the same way as the richest?—No; I think there could be nothing in the world more unadvisable and unjust; I think it is as unjust as it is foolish.

4462. Do you know the district of Bell Mullet in Mayo?—Yes.

4463. Is it not one of the poorest, if not the poorest part of Ireland?—Yes; it is a wretched part.

4464. Do you recollect what the cess is in that district at the present moment?—I know as to the county generally.

4465. But in that particular district is it from 2 *s.* 6 *d.* to 3 *s.* in the pound in the year?—Yes, it has been.

4466. Are you aware that the last poor rate struck in Bell Mullet was 6 *s.* in the pound?—I read it so.

4467. So that that makes a taxation of from 8 *s.* 6 *d.* to 9 *s.* 6 *d.* in the pound in that district?—Yes; in a poor mountainous district.

4468. Is it a very poor population there?—Very poor.

4469. Do you believe that a population paying that enormous local charge is able to bear the same amount of Imperial taxation that is borne by the rich districts of England?—I am quite sure they are not.

4470. Suppose you have a rich tenant and a poor tenant, and suppose you have several bad years, they both owe rent equally, I suppose you would make the rich tenant pay his rent regularly, but you would not think it wise or just to press upon the poorer tenant?—No.

4471. And is not that case an analagous one to that of England and Ireland?—I think so.

4472. Mr. *Lowe.*] You stated that you thought the increase of the duty on spirits had injured the export trade of Ireland to foreign countries?—Yes.

4473. Is there no drawback on the exportation of spirits to foreign countries?—I do not know; I am not aware of that.

4474. How, without knowing that fact, can you give that opinion?—Because I have heard so; one reads the public papers.

4475. Suppose that the duty was refunded upon spirits being exported; was it not necessary, in your judgment, to ascertain that fact before you gave that opinion?—I do not think it could have that effect, because distilleries are now lying idle.

4476. But I am speaking of the export trade of the country?—I gave no opinion; I stated that I believed spirits were exported out of the country in the same way as brandy is from France.

4477. And you also stated that the trade was injured by the raising of the duty?—Yes; that I believed so.

4478. That would entirely depend upon what the drawback was, would it not?—I do not know; I have only applied my observations to the natural effect of it.

4479. The natural effect would be, that if there was no drawback it would injure the trade, and if there was a drawback to the full amount, it would not, would it?—Yes; I suppose so.

4480. Sir *Edward Grogan.*] Is the duty first paid by the manufacturer?—I do not know.

4481. Mr. *Lowe.*] The taxation in the United Kingdom has been very much diminished, you say?—Yes.

4482. Has not that also been the case in Ireland; have not the same taxes been taken off in Ireland?—No.

4483. Will you give me an instance in the last 10 years of a tax that has been reduced in the United Kingdom, and not in Ireland?—The medical charities and the poor laws.

4484. That is local taxation; I am speaking of Imperial taxation?—I do not know. I do not profess to know much of the Imperial taxes.

4485. But you said they had very much diminished within the last 10 years?—I see by a document that was put into my hand a reduction of a certain amount; I merely spoke in reference to that document.

4486. Are you not aware that the revenue of the

the United Kingdom has increased by 15,000,000 *l.* in the last 10 years?—No.

4487. You do not know that, as to the Imperial taxes?—I do not know whether there were any Imperial taxes in that document that was put before me. I saw a very large reduction stated there.

4488. But you did not know what that document was?—I saw it there.

4489. You do not know whether it referred to Imperial or local taxation?—Some local; some Imperial.

4490. Which did you mean when you spoke of taxation, both, or which?—I really am not conversant enough with the matter to know exactly what is Imperial.

4491. Sir *Edward Grogan.*] This is the paper you were examined about (*handing it to the Witness*). Just see if those are what are called Imperial taxes?—"Expenses of prosecutions at assizes and quarter sessions in England and Wales. Expense of conveyance of prisoners under sentence of transportation; expense of maintaining prisoners under sentence of felony." Well, that comes out of the Consolidated Fund; and I take for granted that is Imperial taxation.

4492. *Chairman.*] You were examined as to that, were you not, to show what local taxation was transferred to the Consolidated Fund; in fact, to Imperial taxation?—Yes.

4493. You understood it in that sense, did you?—Yes.

4494. But you had not seen that paper before?—No, I had seen another paper; I had seen this cursorily.

4495. Mr. *Longfield.*] When I was asking you about the taxation, did you not understand me as referring to the relief of the localities in Great Britain, from certain taxes being placed upon the Consolidated Fund, and that Ireland was made to pay them now?—I did.

4496. Mr. *Howes.*] You mentioned some kinds of local taxation which had been transferred to Imperial taxation in England?—No; the expenses of prosecuting at the assizes and quarter sessions were transferred to the Consolidated Fund in England, and were not at that time transferred in Ireland.

4497. Has any taxation been transferred in Ireland, from local to Imperial taxation?—I believe there has, some.

4498. Do you consider that the proportion transferred from local taxation in Ireland to Imperial taxation is less in proportion than the amount of English local taxation, transferred to Imperial taxation?—I believe it has been.

4499. Less?—Yes, less in Ireland.

4500. You are aware, of course, that the expense of police in Ireland is wholly defrayed by Imperial taxation?—Latterly it has been so.

4501. It is so now, is it not?—Yes.

4502. That is, it is paid out of the Consolidated Fund?—Up to a few years ago there was a heavy taxation for the police; whether that has been remitted in the whole, or in part, since then, I am not aware. There was a heavy charge for constabulary, particularly if there was an extra number.

4503. Lord *John Browne.*] Are not the revenue police amalgamated with the constabulary?—Yes; the revenue police were done away with some few years ago.

4504. That was entirely an Imperial object, was it not?—Yes.

4505. *Chairman.*] Do you recognise the constabulary as having been entirely employed for local purposes?—No; surely they are for the objects of the Imperial Government of the country.

4506. And, therefore, should be put upon the Imperial Treasury like any other public purpose?—Yes. I believe they are principally for that purpose, as well as local; locally I do not think they are sufficient at all.

4507. Mr. *Howes.*] Are you aware that three-fourths of the taxation of the police is borne locally?—I am not.

4508. Sir *Edward Grogan.*] In the earlier part of your examination, I called your attention to that table that you have in your hand; you need not go through the details of it, but tell me what is the aggregate there given of local taxation in England and Wales, transferred to the Consolidated Fund?—"Maintaining convicts and misdemeanants; criminal prosecutions; schoolmasters and schoolmistresses of unions." All these appear to me to be local charges, transferred to the Consolidated Fund.

4509. What is the amount there stated?—The charge is 5,014,000 *l.*, and 5,014,000 *l.* was granted.

4510. Now turn to the Irish page, and see what items are there given in the recapitulation?—"Maintenance of convicts and misdemeanants, expenses of criminal prosecutions, half the medical relief, schoolmasters and schoolmistresses."

4511. And what is the total amount of that altogether?—£. 796,053.

4512. And what is the amount transferred to the Consolidated Fund?—Only 110,000 *l.*

4513. You were asked whether the proportion of local charge remitted in one country and put upon the Consolidated Fund, was greater in proportion to the other; what conclusion do you draw from those figures?—That there was seven times in proportion as much put upon the Consolidated Fund in England as there was in Ireland.

4514. That is, England was relieved to that extent in local taxation?—Yes, seven times more; there was one-seventh part granted in Ireland, and the whole was granted in England.

4515. Whereas the whole local taxation in England has been transferred from the localities and imposed upon the Consolidated Fund?—If you go to the amount, of course there has been what you say; but in proportion there has been 5,014,000 *l.* granted in England, and the charges were 5,014,000 *l.*, therefore the whole was granted, but in Ireland there was only one-seventh portion granted.

4516. Lord *John Browne.*] Of the same taxes?—The same local taxes.

4517. *Chairman.*] Do you mean that there is no local taxation then?—The whole amount of local taxation, mentioned in this return, claimed by England was 5,014,000 *l.*, and she got that 5,014,000 *l.* by grant. Ireland claimed 796,000 *l.*, and she only got 110,000 *l.*

4518. Sir *Edward Grogan.*] You have been questioned about the expenses of the constabulary force in Ireland being charged upon the Consolidated Fund, do you know what the annual charge for that is?—No, I do not.

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4519. Do you know the total amount of it?—No, I do not.

4520. We will assume it to be 800,000*l.* a year; if that sum be added to the 110,000*l.* granted in aid of Ireland, would that in any way put her in the same position of relief from local taxation in which Great Britain stood?—I do not see here what is given for the constabulary.

4521. *Chairman.*] Do you, or any country gentleman, or, in fact, any gentleman in Ireland, recognise that the Irish are under any obligation to pay the constabulary, more than the army, except their proportion?—Certainly not; they are the mere organs of Government.

4522. Paid by the Government?—Yes, paid by the Government; and as to being directed by the local magistrates, I do not think they do anything until they consult the Government officer who is placed there.

4523. Do you consider it any concession to Ireland that the Government pay that force?—Not the slightest.

4524. Mr. *Lowe.*] Would you have any objection to the discontinuance of the payment of the police, by the Consolidated Fund?—The question would be, whether a Government is to give protection to the people and their homes. I think the Government are bound to look after the interests of the people.

4525. You do not consider it any benefit, but still you would not like to have it discontinued; is that so?—It is a benefit.

4526. *Chairman.*] As an imperial benefit?—As an imperial benefit.

4527. Mr. *Lowe.*] But locally, it is no benefit to a man in Ireland to be protected in his life and property?—Of course, it is a benefit.

4528. Lord *John Browne.*] Are you aware that the greatest portion of the expense of the English police is borne by the Consolidated Fund?—Yes; I do not see why we should pay more locally in one part than in another. In one sense the police are more of a military body.

4529. *Chairman.*] Do you think that a good many in Ireland would be quite ready to accept the English terms?—Yes.

4530. Mr. *Banks Stanhope.*] Do you happen to have seen the report of the Committee on the local taxation of Ireland?—No.

4531. I suppose if a Committee upon the local taxation of Ireland made a report in favour of Ireland, you would be satisfied that that report should be carried out?—I cannot say that I should be satisfied with anything I did not know.

4532. Sir *Edward Grogan.*] Do you know the contents of that report at all?—No, I never read it.

4533. Mr. *Banks Stanhope.*] You have given your opinion about local taxation; were you aware that there had been a Committee upon that subject?—No.

4534. Do not you believe it would have been rather important before you gave a decided opinion upon this point to have seen what the evidence was before a Parliamentary Committee, and what the report of that Committee was?—No; I came here to give my practical evidence upon what I see every day before me.

4535. Lord *John Browne.*] You come here to give us your experience as a country gentleman?—Yes.

4536. *Chairman.*] Do you know what that return is that has been put into your hand?—I never saw it before.

4537. Sir *Edward Grogan.*] Have you given us the result of your own opinion, and your own experience of the country?—Yes, I do not see that what a Parliamentary Committee may have said before has anything to do with my evidence.

4538. Mr. *Howes.*] There has been a little mistake in this matter, I think. A certain report and figures have been laid before you, and you have been asked questions upon them, apparently without your being intimately conversant with that report, and with those figures; is that the case?—The figures were merely laid before me, and I gave my answers in reference to those figures.

4539. But I believe you were not aware whether those figures or the things they represent were at all subject matters, which would have a bearing upon the questions; that is, you saw there were certain items of local taxation, but you were not aware whether all the subjects of local taxation were included in that report?—No; I do not know anything whatever about the report.

4540. You will see clearly from that report that there are no figures referring to constabulary, for instance?—No; I was asked separately about the constabulary.

4541. I am only anxious that your answer should not be misunderstood, as referring to papers with which you are supposed to be conversant?—I am conversant with no papers except those that were put before me; I merely answered from them. I know that certain items were paid in Ireland, which I saw here were transferred to the Consolidated Fund in England.

4542. But you are not aware whether any other items of local taxation were or were not transferred?—No; I know that we pay an enormous amount of cess in Ireland, which I am not aware is paid in England. £.34,000 a year is levied in county cess, which bears on the farmer and on the landlord.

4543. Mr *Finlay.*] With reference to a question that was put to you by the honourable Member opposite, are the Committee to understand from your reply to his question, that the high prices, which are now paid in Ireland for sheep and cattle, are owing entirely to the greatly diminished supply in Ireland?—Precisely so.

4544. Are not the prices of sheep and cattle in Ireland ruled by the prices paid in England?—I think not just now; for instance, the diminution of stock there, there being no sufficient stock in the country, is what, in the last five months particularly, has daunted the farmers. They had a supply up to a year, or a year and a half ago, but what with emigration and the high prices that supply has ceased.

4545. *Chairman.*] They sold their stock?—Yes.

4546. Mr. *Finlay.*] Do you know what the diminution in the stock of sheep has been from 1855 to 1862?—No, I do not; I have read it in the public papers, but I do not know of my own knowledge.

4547. It is stated here at 146,000*l.* which is four per cent. upon the whole number; are you aware that that is hardly enough to supply London two weeks?—No, I am not.

4548. Do you think the diminution of supply to that extent would be sufficient to raise the prices of wool and matters to their present high rate?

rate?—No, I principally referred in my evidence to the amount of black cattle. Of course the rot, which has now existed for three successive seasons, has injured the sheep farmers.

4549. Lord *John Browne.*] Has not a large additional quantity of land been laid down for grass in that time?—Yes.

4550. Mr. *Finlay.*] I think you said there were no means of increasing the supply of cattle?—I do not see any present means of it.

4551. Are you aware that from the return here of the supply of cattle, there was an increase in 1862 of 21,000 under one year old?—But it is since 1862 and 1863 that I have been talking of. In 1861 the people were able to bear one year of adversity. It is the last two harvests, that is the last year and a half, which has broken them down and forced them to sell off the stock; that is the time to which I have been referring. *A. Lambert, Esq.* 17 June 1864.

The Rev. Dr. O'REGAN called in; and Examined.

4552. *Chairman.*] I BELIEVE you are a Clergyman of the Roman Catholic Church in Ireland?—Yes.

4553. You have a parish, have you not?—Kanturk, county Cork.

4554. Your profession naturally brings you in contact with the great mass of the labouring population in Ireland, as well as every class?—Yes, naturally.

4555. And are you naturally well acquainted with their circumstances, both now and for some years past?—Yes.

4556. How many years have you been in the parish?—I have been a clergyman 31 years, and parish priest the last 15 years.

4557. And during that time have you been in several parts of the county?—In various parts of county Cork.

4558. Chiefly county Cork?—Yes, entirely.

4559. It is not very far from the boundary of Limerick, I believe; is it?—No; and I am very adjacent to the county Kerry.

4560. Therefore, you have considerable knowledge of three counties in the neighbourhood?—Some.

4561. Do you think the condition of the peasantry has deteriorated of late years, and from what period would you reckon it?—I should say that there was a very marked declension in the condition of the peasantry for the last four years.

4562. Comparing it with the years before the famine, or even further back, should you say that there is a declension?—Certainly; not only with the years immediately antecedent to the famine, but the years immediately preceding 1860, the year, I presume, you refer to.

4563. It was a dreadful infliction in the years 1846 and 1847, was it not?—Very heavy, indeed.

4564. An immense number of the cattle of the poorer classes were destroyed in those years, were they not?—A great many.

4565. And a great many lives?—Yes; the record is a sad one.

4566. Do you think they have recovered from the visitation of those years?—That they did recover after a few years, and to a considerable extent, was manifest; but that the condition then recovered continues up to the present is not the case at all, for there has been a palpable diminution of the comforts of the people for the last three years, attributable, in a great degree, to successive bad harvests.

4567. Have the numbers been decreased amazingly since 1847?—Exceedingly; the public records tell that.

4568. And your experience confirms it, does it?—Yes, particularly in the last year and a-half; the tide of emigration has been so great from my own and the neighbouring parishes, as to make a marked difference in the appearance of the country. *Rev. Dr. O'Regan.*

4569. Do you attribute the emigration to the cause of want of employment in the country?—Principally.

4570. Has the declension of employment been considerable?—Very considerable; so much, in my own immediate district, as that I know whole townlands which, five years ago, gave occupation to perhaps 20 or 30 labourers, where it came within my personal observation this year that there was only one labouring man occupied in those three townlands.

4571. And there would not be employment had the persons remained on those lands, would there?—There would not be employment.

4572. Do you not think that, together with the bad harvests, the declension of prices has also acted upon the unwillingness of farmers to give employment?—Of course it must have materially influenced the farming class, upon whom the labourers depend for employment. The farming class, on account of the succession of bad harvests, on account of the diminished prices of produce, were not in a condition to give the labouring classes the usual amount of employment. This is particularly true of the smaller holders of land; their own means became so very straightened, and their own condition so very deplorable, that they were sometimes themselves, to my own knowledge, even in a worse condition than some of those very labouring men that they had previously given employment to.

4573. In fact, the condition of the labourer comparatively was not so bad as the middle classes?—The labouring man's condition was sometimes better even than that of a certain class of farmers.

4574. Did not that declension and want of price stimulate proprietors unfortunately to throw the lands into large farms for grass farming?—It had that effect in my neighbourhood, because the landed proprietor was reduced to this condition himself. He had large demands upon him, and he had a diminished income by reason of a diminished amount of rents coming in; he therefore must have been seriously affected by it, and the amount of occupation that he otherwise might be disposed to give, he was absolutely, in some cases at least, not in a position to afford.

4575. And the consequences reacted upon the labouring classes?—As a matter of necessity.

4576. Have you many absentee landlords in your district?—Not very many. There are no very

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very great landed proprietors in my immediate district; the largest is the Earl of Egmont.

4577. But that has been an absentee property always, has it not?—He visits Ireland every year.

4578. Do you think that the absence of proprietors has any effect upon the locality where their properties are situated?—Confessedly it must have a very serious effect on the immediate locality itself, because it is a most desirable thing that a landed proprietor should see the condition of those that are under him with his own eyes, take cognizance of their condition and conduct, and his absence from his estate must be a very serious detriment to the poor persons of every class in the neighbourhood; the shopkeeper is damaged thereby, the artisan and the labouring man is damaged thereby.

4579. And apart from the material consideration, is not the actual fact of money being drawn out of the locality and spent elsewhere, a serious loss to the people of that locality?—Assuredly it must be taking away the very life-blood of a neighbourhood when that which would put money into circulation is removed from it.

4580. Do you think that emigration is increasing, or likely to increase, or to stop?—It really has gone on to such a fearful extent that I do not know how it can persevere, unless the country be comparatively left a desert, for crowds are going every day.

4581. Do you think the effect of the income tax, especially on the smaller farmers, has not also tended to deprive them of the means of giving employment?—The small farmers of whom I speak cannot be affected by the income tax, for a very good reason, they do not come under it; but the larger class of farmers I am sure must be affected by it, as well as the landed proprietors; and I may say with regard to the income tax, when it was introduced, I was so convinced in my own mind of its theoretical justice at least, that when a meeting was called in my part of the country to oppose the introduction of it, I was one of those who did support its introduction because I approved theoretically of its justice; but I begin to fear it acts, particularly at the present, in a manner seriously detrimental.

4582. From your knowledge do you not think that the local taxation and rates are very heavy?—I know they are. For example, the poor rates in my own electoral division are 4*s.* 6*d.*, and have been so for the last year, and I think they were 4*s.* 3*d.* the year before.

4583. That is the poor rate, is it?—Yes.

4584. Do you think that the poor rate is spent to the best advantage for the people?—It would be very hard to say. I think the guardians, generally speaking, try to economize as well as they can; but there is a general complaint throughout the country that so much of the tax is absorbed in what are called the staff expenses, that comparatively a small amount goes directly to the sustenance of the poor pauper.

4585. Are you aware that from 6*d.* to 9*d.* out of every shilling is devoted to the staff?—So it is stated, and I believe it is true.

4586. But it is a heavy tax at all events?—It is decidedly a heavy tax.

4587. In addition to that the farmer has to pay the county cess, has he not?—He has.

4588. The whole of the county cess?—The whole in almost all instances. I know an instance, indeed, where the proprietor does pay the county cess himself, but that is an exception.

4589. And merely voluntary?—Perfectly voluntary.

4590. In other cases they sometimes pay half, do they not?—In other cases they pay more.

4591. I mean as to the poor-rates?—The poor-rates they pay about half of; I thought you were speaking of the county cess.

4592. Those are two taxes that press considerably on the farmers, are they not?—That makes 6*s.* 6*d.* in the pound upon every farmer in my neighbourhood; the poor rate is 4*s.* 6*d.*, and county cess 2*s.* in the pound.

4593. Has there not been an enormous increase of it within your memory?—Yes.

4594. Should you think it just that any part of this cess should be paid out of the Consolidated Fund in England and not in Ireland?—I really cannot see any reason why, if it be good for the people of England that a certain tax should come from a certain quarter, it should not be equally desirable in Ireland.

4595. Do you think the amount of agricultural produce in your district has much decreased?—Very considerably.

4596. Do you find that while agricultural produce has decreased, the stock has increased? The stock has not increased, and agricultural produce has decreased; the stock has decreased, and to a remarkable extent.

4597. Do you perceive in your country that the stock which was formerly in the hands of the lower and middle classes has been transferred gradually to the higher class of farmers?—Decidedly; I know a considerable extent of land which I have more than once travelled over, and upon the face of it I would not see for the last year and a-half perhaps one-tenth of the stock that I know to have been on it five years ago, and this from the very depressed condition of the smaller class of tenant farmers; they were obliged to get rid of their stock for the liquidation of debts, which they were obliged to contract for the purpose of maintaining themselves. To such a degree have I known the smaller farmers to have been depressed, that their wives, who by rearing geese were enabled to secure the luxury of a feather bed, have been driven to fill the pawn offices with those beds, and other household and agricultural implements, to raise money for the purchase of Indian meal.

4598. In the towns, do you consider that there is a depression on the small shopkeepers and persons there?—I know it to be the fact.

4599. Are they not dependent on the agricultural population, and do they not rise and fall with them?—It would be thoroughly impossible that it could be otherwise, because shopkeepers in small towns depend, to a very serious extent at least, upon the condition of the neighbouring farmers; it is upon them that they depend as their customers and dealers, and I have heard them almost universally stating that the years that have passed by have been ruinously bad. I know that practically, because I know it by my own diminished income.

4600. Are there any manufactures of any kind in your district?—No.

4601. Do all depend upon agriculture?—All depend upon agriculture, particularly through the south of Ireland.

4602. As to the food of the people, are they not obliged to purchase it out of their wages now?—Entirely; potatoes, at least, in my part of the country last year, and up to a certain portion of this,

this, would be considered a luxury; the Indian meal was so much cheaper, and potatoes so hard to be purchased, that they were considered a luxury.

4603. And, therefore, the condition as to food, as it always was, has fallen rather than increased to the labouring people?—At least the facilities for getting it have diminished, and it is only an economical view of the case that induces the poor labouring man to buy the Indian meal.

4604. He would have preferred the old food, would he not?—He would have preferred the potato.

4605. I suppose meat is hardly ever used by the lower classes?—In some instances it is, where they get anything like regular occupation; but in my part of the country, for a certain portion of the year, men would be very grateful if they could get occupation at 9 *d.* a day.

4606. Then wages have not increased in your part of the country?—Oh no.

4607. Neither has occupation?—Occupation has diminished very considerably, numbers from my own parish have come to England, the great bulk going, of course, to America.

4608. As to clothing, is it better?—There was four years ago a very marked change for the better in the condition of the clothing of the people, but I am sorry to say that it is retrograding.

4609. Do you think that in these habitations they have improved?—In their habitations in my neighbourhood, at least, there is a considerable disposition to improve.

4610. But have the bad seasons since affected that?—Unfortunately.

4611. Sir *George Colthurst.*] I think you said something about the stock having decreased in Ireland?—I cannot speak generally, I can only speak of my own neighbourhood.

4612. Have they decreased in quantity or in quality?—I think they have decreased in quantity, and I think in most instances for the last year, or what has come of the present year, they have improved in quality.

4613. Mr. *Howes.*] I think you stated your opinion as to the income tax, that it presses on the farmer in your neighbourhood as well as the landlord, not the smaller farmer, but the larger farmers; did you express an opinion as to the indirect taxation existing in Ireland; I mean taxes on consumable articles?—It is because I was of opinion that the direct taxation was the more just one, and more fairly applicable, that, as I stated, I supported, as far as I could, the introduction of the income tax, for the plain reason that indirect taxation affected the very lowest grade of the poor; his shoes were taxed, all the other articles he used were taxed; I therefore thought it was a fairer thing that those who had large revenues and large incomes should contribute their portion than to allow the pressure of the indirect taxes to come so heavily upon the poorer classes.

4614. Would you complain of the indirect taxation as being unjust to Ireland?—*Cæteris paribus,* if occupation in the country was in a prosperous condition we should be better able to meet those taxes; but at present, from whatever cause the misery arises, we are not in a condition well to pay the taxes on those things that are principally used by the poor.

4615. Sir *Frederick Heygate.*] Do you attribute the present condition of Ireland to any cause that can be cured by legislation?—There is one cause that I think would very greatly go to improve the condition of Ireland, and that is, if the relation that exists between landlords and tenants were capable of improvement.

4616. My question had reference to taxation simply; do you consider that the present distressed condition of the country is attributable to the present taxation, or can you suggest any tax which, if it was taken off, would be a great relief to the country?—Decidedly, it must, as a matter of course, increase the poverty of the country when taxes are imposed upon a people who are not in a condition to pay them satisfactorily; that is the only view of the case I can take; of course, a relief from those taxes would be a proportionate assistance; for example, if the landed proprietor be exempt from income tax he would be in a better position to deal more liberally with the tenant, and to employ a greater number of labouring men. If the class of farmers that are at present liable to income tax be exempted themselves, their means and resources would be probably increased, and their employment must increase.

4617. You allude to the income tax principally, I suppose?—There are other taxes, of course; if we had an exemption from them, it would be very desirable; taxes paid for the police force, and taxes paid for the county rates, and so on; every tax affects us, and the weaker we are the more heavy the pressure.

4618. Mr. *Finlay.*] Am I right in inferring, from your evidence, that, in your opinion, the imposition of the income tax, and the diminution of the indirect taxes, are adapted to be beneficial to the poorer classes in Ireland?—Decidedly, taking the burden from the poorer classes and imposing it upon the richer, would be an alleviation to the poor, though, in some instances, its pressure may incapacitate the richer classes to give the employment, and exhibit the amount of sympathy with the poorer classes, which they otherwise would be enabled to do. These things, in fact, are so combined, that they react one upon the other.

4619. Mr. *Hennessy.*] You say, that the people of Ireland feel the pressure of this increased taxation very much?—I do.

4620. What is your opinion upon the very important point of how far this increased taxation has contributed to render the people contented or discontented with the British Government?—My opinion upon the matter is, that we have been long and justly complaining of the severe manner in which we have been dealt with by the Legislature of England. This complaint is based on the great inequality of the condition of the people of England and Ireland; the one being a favoured, prosperous, wealthy, and happy race, getting all facilities, protection, and encouragement, whereas much has been done to discourage the industry of the people of Ireland.

4621. In other words, then, it not only diminishes the material resources of the country, but also leads to discontent?—It increases the discontent.

4622. Sir *Edward Grogan.*] Do you know the other parts of Ireland, besides your own district?—No; I have no intimate knowledge of the other parts of Ireland.

4623. Mr. *Longfield.*] Do you know the effect of the increased spirit duties upon the prosperity of Ireland; how has it operated upon the agricultural class?—My impression is that it has operated

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rated detrimentally to the general interests of the country, because it diminishes the amount of the price of produce; the price of oats in Ireland, which is one of the staple growths of the country, has been seriously diminished, and of course that has proved prejudicial to the farmer, acts upon the labouring man, and reacts upon the landlord, because the farmer is unable to meet his rent.

4624. Then the distillers created a considerable demand for oats and other things?—No doubt.

4625. And that gave rise to a deal of agricultural circulation, if one may so speak?—Exactly.

4626. And that, I believe, is of great importance, considering the variable nature of the Irish harvests, as the unripened corn would distil when it would not do for ordinary uses?—The farmers are well aware that they had purchasers in the distillers for corn that might be to a very considerable extent damaged by the season.

4627. Is it not also of real importance to the Irish peasants that they should have a certain amount of what I may call cheap luxury within their reach, such as spirits, used in moderation, for the benefit of their health, just as well as the rich should have it?—Of course they ought to enjoy, if they can only enjoy in moderation, that which may be considered a luxury by every class of men, or something similar to that which has been considered a luxury in other countries.

4628. In a sanitary point of view, in case of disease, or in case of ill-health or in old age, is it not also requisite to have a certain amount of alcohol?—I need not remind you that in Ireland it was said that whisky was a panacea for almost all her miseries; that it "cured the gout, the colic, and the phthysic."

4629. Is it not the fact that some of the drinks that have been substituted for spirits are very noxious, and not adapted for general use?—I think I have seen it stated, upon the authority of a Member of the Legislature, that the ales and other things that are largely circulated in Ireland are not of the very best quality.

4630. Is it not the fact, also, that independently of the price of spirits the temperate habits of the Irish people are greatly improved, so that they can be safely trusted with cheap spirits?—That the habits of the people have much improved is unquestionable, but my individual opinion is that the tax upon spirits should not be reduced to such an extent as to make them too accessible.

4631. But a moderate reduction?—A moderate reduction may be desirable, not only for that purpose, but for other purposes that have been alluded to, such as giving a greater price in the market for corn.

4632. Then is it your opinion that for the last 10 or 12 years the resources of Ireland have been progressing, or diminishing, or stationary—that is, the wealth of Ireland, judging from your own local experience?—I think, for the last five years, particularly the last three years, they have considerably diminished.

4633. The last three years were years of bad harvests, were they not?—Yes.

4634. And has the depression caused by bad harvests been so great as to be, in truth, beyond the power of recovery by two or three good harvests?—The depression has been exceedingly great, and to such an extent that I would scarcely adventure upon saying that two or three good years would exactly restore us to a healthy condition.

4635. Is there, in fact, a general feeling of alarm at the prospects of Ireland now prevailing through all classes, and a great depression of feeling in consequence?—Mixed up I should think, however, with a hope that the wisdom and the justice of English gentlemen, when they see and know fully the true state of the country, will induce them to be more kindly disposed, and lead them to come to the assistance of a country which wants relief at least in the shape of wiser legislation.

4636. Is it not generally known in Ireland that the taxation of the country has been largely increased within the last few years, and has not that knowledge produced discontent?—It is a matter that is canvassed, of course, in all circles, the amount of taxation in the country, and the amount of detriment that it must do to all the classes in the country.

4637. That the taxation has been largely increased, without any beneficial expenditure in Ireland?—Yes; and I have heard persons again and again remark, let England put on taxes upon herself as much as she pleases; all those taxes are spent upon herself; but let her not put taxes on Ireland which are all spent in England.

4638. I believe you are not, in any sense of the word, a Repealer?—I never was a Repealer, from conviction.

4639. In truth, you express merely the opinion of the friends of British connexion, who still are dissatisfied with the results of recent legislation; is not that the case?—I have always expressed it thus: that if we had what we call fair play from England, as far as legislation is concerned; if we were put upon a thorough, honest equality with Her Majesty's subjects here, we should not only be content, but we should be better off—that is my own opinion.

4640. *Chairman.*] Is that a feeling that is very extensively entertained in Ireland?—I think it is.

4641. Mr. *Longfield.*] Are you of opinion that the taxation of Ireland is now greater than her resources enable her to bear; that is advantageously to the country?—Surely; if we need relief, as we clearly do, the pressure upon us must proceed from some quarter; and that pressure must, to a great extent, be attributable to the amount of our taxation. We are now also suffering from bad harvests and need all the consideration which can be extended to us.

4642. There has been a great increase of taxation without a corresponding increase in the resources of Ireland?—So I perceive.

4643. Are the incidents of taxation, therefore, individually heavier in Ireland than in England?—Decidedly.

4644. Would you be of opinion from your knowledge of the world, that suppose a man with 100 *l.* a year was paying 10 *l.* in taxes, and a man with 200 *l.* a year was paying 20 *l.* that the taxation, although proportionably the same would fall very much heavier upon the poorer man?—Of course, the man with 200 *l.* a year, even though he has to pay his taxes, say one-tenth of his 200 *l.* is in twice as good a position to meet his taxes as the man with 100 *l.*

4645. And that which is true of individuals may be said to be comparatively true of nations, may it not?—I think that would be a very fair sort of analogy.

4646. Especially if the income of the poor man was

was stationary, and the income of the other was progressive?—Certainly.

4647. *Chairman.*] Are you aware that a great portion of the taxation raised in Ireland is spent out of it?—I am indeed.

4648. Have you any doubt, notwithstanding the sophisms that have been urged against it, that that is an injury to the country where the taxes are raised?—I am entirely of opinion that to have the money spent out of the country, must be a very serious loss, for reasons that have been stated just now, and England must be benefited of. course, because the taxes are spent in the country. So, if the taxes raised in Ireland be spent out of the country, it must prove a greater infliction.

4649. However severe taxation may be, if the taxes were spent within the country, it would only be changing wealth from one hand to the other, would it not?—It would only serve as a sort of circulating medium, you would give out of one hand and take in with the other.

4650. Does it not appear to every Irishman, and does not common sense show him that taking the taxes out of the country must impoverish it?—Certainly; it is a species of phlebotomy which must end in the death of the unfortunate patient.

4651. Would not also a very large amount of revenue be lost by being obliged to purchase foreign food?—Of course. If it would only please Providence to give us back the potato in its pristine condition, it would be a vast improvement to us.

4652. And save a good deal of money?—Yes; because, of course, the millions worth of bread stuffs that have been brought into Ireland for the last years must be an immense thing, and the raising of those stuffs in Ireland, if they remained in the country, would be a very considerable occupation to the people, not to talk of the suffering we have had, by reason of the diminished amount of produce in Ireland, a result of the Corn Laws.

4653. Therefore, you think that these depletions are really the cause, added to bad harvests, of the state in which Ireland is now?—Entirely so.

4654. Is there much change in the growing of flax in your part of the country?—In my part, I am glad to say, although the poorer class of farmers were advised, and I myself was amongst the number of those who advised them not to experiment to a large extent, yet I know, by personal knowledge, that there has been a considerable amount of flax sown in my district, on the speculation that even through that some inlet of prosperity would reach us.

4655. Do you not think that it is an advantage to a family to grow as much flax as will make their own clothes?—A very serious advantage.

4656. And that is the way in which you would prefer seeing flax grown, to seeing it grown in large quantities?—I should like to see it grown in both ways. If it was stated to be a very remunerative crop, I should like the poorer class of farmers to make something out of it, but I think it is very desirable to continue it, as a sort of domestic occupation, and for the clothing of their families.

4657. Are you able to say whether large quantities of flax would pay?—If the prices quoted are reliable, it would pay very well.

4658. Are you aware of the difficulty of manufacturers in obtaining those prices in consequence of the uncertainty of the crop?—The great difficulty of course is the manipulation of it, in taking it through the proper stages before it is carried to market. If proper appliances were established in various localities for the purchase of the material immediately after it goes through the form of steeping. I think that would be a very serious advantage to the poorer class of farmers.

4659. But you are not able to say it is likely to form a very large article of trade, so as to replace other kinds of agriculture?—I do not know that it could ever be expected to last for a good number of years, so as to make any serious change in the amount of land under flax.

4660. Sir *Edward Grogan.*] Have you any factories in your district for the manipulation of flax if it should be raised?—There are two small ones, one established in Cork and two little local mills for "scutching," not exactly for converting it into linen.

4661. Would the people be sure of a market for their flax, when it was grown?—The societies state that there will scarcely be a doubt of their having a market, and that market principally opened by the merchants of Belfast.

4662. But at this moment does such a market exist?—I believe so, it did exist in Cork for example last year, and I have heard not very successfully upon the part of one gentleman, who speculated largely in the purchase of the article.

Martis, 21° *die Junii*, 1864.

MEMBERS PRESENT.

Lord John Browne.	Sir Edward Grogan.
Sir George Colthurst.	Mr. Hankey.
The O'Conor Don.	Mr. Howes.
Colonel Dunne.	Mr. Longfield.
Mr. Finlay.	Mr. Lowe.

COLONEL DUNNE, IN THE CHAIR.

JOHN FRANCIS MAGUIRE, Esq., a Member of The House; Examined.

J. F. Maguire, Esq., M.P.

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4663. *Chairman.*] I BELIEVE you are Mayor of Cork?—Yes.

4664. And acquainted with the prosperity, or otherwise, of Cork, in all its details?—Yes; I think so.

4665. Do you think the trade of Cork has been improving within the last few years?—I do not think it has.

4666. Altogether?—Altogether; it has had some increase of trade through the arrival of the foreign corn ships.

4667. Then you think increase of trade in Cork has arisen from the purchase of foreign food?—It has, mainly.

4668. Do you think the other foreign trades have improved?—No, I do not think they have; for there were at one time several foreign trades with Cork; branches of foreign trade, West Indian trade, and others; and they scarcely exist now.

4669. Are you aware that some years ago a very large colonial trade was carried on between the West Indies and Cork?—Yes.

4670. Were there manufactories of sugar?—Yes.

4671. Do any exist now?—No.

4672. Was there a large export trade in provisions some years ago to the West Indies?—Yes.

4673. Has that entirely ceased?—I think it has entirely ceased.

4674. At one time, very large fortunes were made in that trade in Cork, were there not?—Immense fortunes.

4675. But now nothing of the kind exists?—No; I do not think it exists at the present moment.

4676. Has the shipping increased, or not?—I think the shipping has increased.

4677. How is that shipping employed?—It is employed generally in the coasting trade, between England and Ireland.

4678. But has the shipping for foreign ports and the colonies increased?—Not, certainly, to the colonies; there is a new branch of trade connected with America; in fact, it is more a passenger trade than anything else.

4679. That has increased, has it?—Yes.

4680. I suppose that has increased on account of emigration?—Yes.

4681. Are there large bodies of emigrants going to America?—Oh, enormous, almost up to the present time; the vessels were not numerous enough to carry away the emigrants, or those who were waiting to leave.

4682. Are those passenger ships possessed by Cork people?—No; Cork has been for some time a port of call; there are at least three lines of steamers that call there regularly, the Cunard, the Inmaun, and another line I think, a Canadian line. They touch there, because the port has very peculiar advantages, and the railways bring the passengers to it from different parts of the country.

4683. And that emigration is not confined to Cork alone?—No, it extends to Kerry, Waterford, even to Tipperary and Limerick.

4684. Do you think the emigration has any tendency to increase or decrease?—It might apparently decrease for a month, but I do not think there is any real tendency to decrease; on the contrary, I think the minds of the people are turned to America, and there are reasons for it; first, the rate of wages is very low in Ireland, the employment is scanty and unremunerative; those who remain in the country have relatives or members of their families in some part of the United States, or Canada, in Australia, or the newer colonies, and large sums of money are continually sent from those who have been established in these, what I may term, foreign countries, to take their relatives out. It is known that up to the present moment, remittances have been sent from America and other places to Ireland to the amount of 20 millions of money.

4685. Do you not think that the Irish people generally, are very unwilling to leave the land of their birth?—That feeling existed for a long time, but a series of disasters and numerous discouragements have greatly broken down that feeling.

4686. Do you think it is anything but the pressure of poverty that has broken down that feeling?—I believe not; it is just the same with this feeling now, as it was in the time of the famine with that which the Irish people felt for the sacredness of death; the respect which the people had for the dead gave way to the terrible impression which the constant presence of death, and familiarity with it, and the wretchedness of the people produced upon their minds.

4687. Do

4687. Do you think that it is merely the lower and labouring classes that emigrate?—Not at all; from our city, from time to time, some of the most intelligent and best educated amonst the middle classes, the sons of respectable shopkeepers and others, have gone out to many parts of Australia; for instance, there is a very large number of well-to-do men in Melbourne, who left the city of Cork some 10 or 12 years since.

4688. Do you think that the emigration arises from the feeling of helplessness as to any amendment that may occur?—They seem to think that there is no opening for them in Ireland, that the country is not getting better, but seems to be getting worse every day.

4689. Is there any manufactory in the town of Cork, or any large manufactory of any kind?—In the city of Cork there are tanneries, distilleries, breweries, glue manufactories, cooperages, and several branches of trade, but they are not so prosperous now as they were in former times. At one time there were districts in the city of Cork, in which the linen trade was very successfully carried on. Bandon is a town that was noted for its manufactories: many parts of the county of Cork and many villages round the city were noted for their manufacturing energy; that seems to be all gone now.

4690. Bandon, I believe, was for some two or three centuries noted for its manufactures?—Yes.

4691. Now that has utterly ceased, has it not?—Very nearly so, but something of it remains yet; efforts are made to try and revive it in the same direction if possible, but it will be a work of very great difficulty and time and labour.

4692. Are the agricultural population equally depressed with the other classes?—From all I have heard, and I am perhaps as much in the way of knowing what the feeling is as almost any other person in the South of Ireland, the general feeling seems to be one of utter discouragement and hopelessness.

4693. Do you think that the taxation in Cork is high?—The city taxation is rather high, but it is absolutely necessary for the purposes of a large and widely scattered city.

4694. Has it increased within the last few years?—I think it is about an average; sometimes it is 2 *d.* or 3 *d.* in the pound less; it is not more than the requirements of the city necessitate.

4695. Do you know what the amount of taxation in Cork is, and what the amount of population in the city?—There is an arbitrary municipal boundary of the city of Cork, as against the Parliamentary boundary, I think there are about 90,000 inhabitants within the municipal boundary, which is purely arbitrary, cutting off some large districts.

4696. And what is the population within the Parliamentary boundary?—I think including the liberties it may be 110,000, but I do not speak positively.

4697. Does the Municipal boundary include Douglas and those plans?—No, it does not include Blackrock, that is entirely cut off.

4698. The municipal boundary is rather a circumscribed one is it not?—Yes, very much circumscribed; the valuation was at one time 142,000 *l.* it is now about 116,000 *l.* or 118,000 *l.*

4699. Then the valuation has diminished, has it?—The valuation has diminished, but there was a great depression after the famine, and the valuation fell down to 104,000 *l.* It has been rising since.

4700. After the famine there was a great depression of trade, was there not?—Very great; before the famine the valuation was 142,000 *l.*

4701. Do you know anything of the district of Skibbereen, and that part of the country?—Yes, I know it.

4702. There has been a very great change there, has there not?—There has been a very great change; I think the population of Cork must have been reduced by 300,000

4703. That has been the reduction of that county alone, has it?—In county Cork at one time, I think we had 820,000 or 825,000, or about that, by the census of 1841; I think we have now 549,000.

4704. Then taking it in round numbers the population has diminished by 300,000?—It has.

4705. Do you think the wealth and comfort of the people has increased?—I think it has diminished.

4706. Do you think the general rate of wages has decreased?—In cities and in towns the rate of wages has been raised; for instance, in Cork the labouring man gets something like 10 *s.* a week, (I am speaking of bricklayers' labourers); for some kinds of work such as unloading corn vessels, they may get 2 *s.* a day. I reside about seven miles from the city of Cork, and the rate of wages is a good deal determined by the standard of the docks, in which the lowest rate of wages is 9 *s.* for the very rudest kind of unskilled labour.

4707. Is not 10 *s.* a week a very low rate of wages for artizans and bricklayers?—That is the wages for a labourer attending on bricklayers; the rate of artizan labour in our city is very nearly on a par with what it is in any other place.

4708. I was speaking chiefly of the wages of the actual labourer?—The payment for labour in the country is very little different from what it was several years ago, unless it is in the neighbourhood of a city or town, where some particular branch of manufacture is being carried on.

4709. Is the rate of wages for peasant labour continuous, or is it only at times high, and at other times low?—I hear great complaints as to the payment for peasant labour; in scarcely any part of the country it is higher than a shilling a-day. The other night there was a boast made in the House of Commons of the employment which was given by the resident gentry, as compared with the employment given by a Company, whose management of their property was the subject of discussion; some gentleman boasted that in his neighbourhood the resident gentry gave 10 *d.* a-day, while on the estates of the Company only 3 *d.* was obtained by task work. I believe 1 *s.* a-day is the maximum in the country; 10 *d.* is considered good, and 8 *d.* is to be found in many parts of Ireland yet.

4710. Do not you think that 10 *d.* is above the average?—I think it is about the average, but that is a shocking state of things in my opinion.

4711. Do not you think that the mode of providing the necessaries of life, is dearer to the peasant now than it was formerly?—He eats more bread than he did; the potatoes do not last as they used to do; in fact, we have scarcely had a really good potatoe crop since the harvest of 1845.

4712. Was not the potatoe a much cheaper food

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food than the food at present used?—Of course it was; I remember when potatoes were 2*d.* and 2½*d.* the weight of 21 lbs.

4713. What are they now?—They range now from 6*d.* at the very lowest, up to 1*s.* when they are scarce; and in several years during the last half dozen years, the average price has been about 10*d.* a weight

4714. Is the result of that, that the peasant is obliged to devote more of his wages to the purchase of food?—I think so; he had more to spare, badly as he was off at that time, to purchase things that he wanted in the country towns about him.

4715. Then did the shop-keepers become depressed in the same way?—Certainly; I could give many instances to show that the condition of the country shop-keepers in Ireland is melancholy to a degree; their trade seems utterly gone, and, in my opinion, if emigration goes on, and the same state of things continues for any length of time, many of the country towns will collapse after a few years, and become more like a collection of ruins than the abodes of civilised beings.

4716. Do not you think, that, in consequence of the purchase of this foreign food by the people, there is a depletion of capital throughout the country?—I think the purchase of foreign food was absolutely necessary some years, for without it, the people would have starved.

4717. But what is the effect of that upon capital; how was that paid for?—Of course it must be paid for out of the capital of the country. In 1862, in a corn note published by Messrs. Sturge, they state that they were absolutely amazed at the amount of money paid by the rich people for foreign corn, and they came to the conclusion that they must have paid for it out of the capital of the country. It has been proved beyond all doubt, by Mr. Donelly's returns, and those returns at least approximate to the truth, that even up to the end of 1861 the country had lost something like five millions by the loss on cattle and the loss on cereal crops alone, and that since that, I think in 1862, the loss was considered to be more than 20 millions.

4718. Do you think there is a depletion of capital on account of absentees?—I think there is not a man in Ireland, however difficult it may be to grapple with it, or almost impossible to find a remedy for it, who will not say that absenteeism is one of the greatest evils of the country, in the widest possible sense in which it can be regarded; there is the money drain, the absence of the gentry, the want of circulation of money, the evil of leaving estates to be managed by a mere agent, having neither the influence of the landlord nor the benefit of his income diffused among the people.

4719. Have you not a good many absentee landlords in Cork?—A great many, and in Kerry also; there are large tracts of country held by absentees; that is the case everywhere throughout Ireland. I cannot speak accurately as to numbers, for I have no data to go upon, but the general belief entertained by the most intelligent men in Ireland is, that the absentee drain may be represented as at least four millions a-year; and four millions a-year from a poor country flowing out of it year after year is a tremendous drain upon its resources.

4720. Then you have no doubt whatever that the drain of money from one country and the spending of that money in another, is an injury to the country from which it is drawn?—That is a thing which must be beyond the possibility of argument.

4721. Is there not a large drain of taxes from the country?—Of course.

4722. Is there any of the public money, to any extent at least, spent in the country?—I certainly do not see any corresponding advantage that we have in the country from the increase of taxation. For instance, I may hold peculiar ideas with reference to distilleries. I do not think that they are a great blessing to a country, because they use up the corn which might be applied to other purposes; at the same time the high rate of duty has nearly annihilated that trade in Ireland. There has been a great addition to taxation in consequence of the 10*s.* duty. We do not get anything for it. I believe we pay something like three quarters of a million income-tax, and I see no particular benefit that we obtain in return for it. There were some Irish gentlemen, with large incomes, who thought it cheaper to live in Ireland than in England, because they escaped an income-tax, but since the income-tax has been imposed upon Ireland they have no such inducement, and, I think, that has given an additional impulse to absenteeism.

4723. I believe the harbour of Cork is a very good one, not only for mercantile, but for warlike purposes, is it not?—I think I can give an answer to both points. I believe there is an anchorage in Cork harbour, and in the reach of Passage, for something like 500 vessels; 500 merchant vessels have from time to time anchored there; when a prevailing wind blows, we have large fleets of merchant vessels. In time of war, it was a great rendezvous for merchant ships and their convoys; from the full-rigged ship to the schooner or sloop.

4724. Lord *John Browne.*] When you speak of 500 merchant vessels being there, do you mean at one time?—I mean, that 500 vessels have been in Cork harbour at one time; I am a member of the Harbour Board, and I think our harbour master stated there were something like 450 ships there, not very long since, owing to the prevalence of a certain wind.

4725. *Chairman.*] That is as regards mercantile purposes, is it?—Yes; at some times the harbour is almost desolate.

4726. Is it a perfectly safe harbour?—Perfectly safe; there is in Cork harbour the natural breakwater described by Virgil; there is Spike Island right opposite the centre of the mouth of the harbour.

4727. Is it also peculiarly adapted to a naval station for ships of war?—I have seen 25 of the largest ships of the line anchored in the harbour; but I can state a much more remarkable thing than that. I was Mayor of the city in 1853, and it was my duty to meet Sir James Graham, who was then First Lord of the Admiralty, when he came to lay the foundation stone of the Admiralty Pier. He could not have done that, except at the lowest possible state of the tide, and at that very moment a salute was fired, which welcomed the arrival of the "St. Jean D'Acre" into the harbour, a 100-gun ship of 3,000 tons burden.

4728. Did that enormous vessel come in at the lowest state of the tide?—Yes, and sailed right into the harbour.

4729. Was that where the foundation was being laid?—No, that was on the beach at Queenstown.

In

In the famine time, I have seen two very large American frigates, which brought in bread-stuffs, anchor at Haulboline, so that you might pass to the quay from the gangway.

4730. So that you could lay a ship alongside there?—Yes, and at the Admiralty Pier; in fact, eight miles from the mouth of the harbour, that is in the reach of Passage, there is depth of water ranging from 50 to 70 feet.

4731. Would it answer for all the purposes of a dockyard much better than any you have seen in England?—I have heard English officers state, that it is only by constant dredging, that some of the dockyards in England are approachable. For instance, the dockyard of Chatham is only approached by the constant dredging of the Medway. There is no dredging required in Cork harbour; of course dredging is necessary in the river for the ordinary commercial purposes of the port, but no dredging is necessary in the harbour.

4732. Therefore, without other considerations, merely taking the harbour, Cork is a better one for such purposes than any in England that you are acquainted with, is it?—I do not wish to contrast it with others, but it is admitted to be a harbour almost unrivalled in its advantages. I might state, that, in the Report of the Fortification Commissioners, which was presented to the House in 1860, they spoke of it in the highest terms as being easy of access and egress, at all states of the tide, under all circumstances, capable of accommodating a very large fleet, and most important, not only for the protection of the south-east coast of Ireland, but also to the coast of Wales, and the opposite coast of England.

4733. As to protection, would not a dockyard there be perfectly protected from shell or shot, or from the attack of an enemy?—Guns carry farther now than they did in former times, but the Government could select their spot; they could go up eight miles, where it would be perfectly impossible to reach them.

4734. But taking Haulboline as the point, could that be reached?—No.

4735. How many miles must shot be thrown to come there?—About four miles; and an enemy must take possession of the anchorage before they could do anything; they would have to pass two forts, one on each side; they would then have to pass Spike Island, which also protects it, and there are other forts.

4736. I am speaking of that part from outside Roche's Point; what is that distance?—That is about five miles.

4737. Could any vessels trying to throw shell see vessels there?—I should say not, because they would be sheltered by Spike and Haulboline; the rock of Haulboline rises there very grandly.

4738. Would the high ground prevent their seeing them?—Yes.

4739. Would it be possible for vessels outside the forts to see the ships in the dockyard there?—No; they would have to fire over Spike Island and Haulboline.

4740. Therefore they would be perfectly protected from any fire?—They would; but supposing there should be any danger arising from the increased range of modern artillery, there are parts of the reach of Passage at Marnia, near Mr. French's, and other spots, where there is deep water; and there is land there to be obtained for a very small amount; and, humanly speaking, it would be impossible that it could be assailed by any force whatever.

4741. There are forts at the entrance of the harbour, are there not?—There are; and they are being improved.

4742. Has much been done there; have they laid out much money?—I cannot say the exact amount, but it bears very little comparison to the large amount that was asked from Parliament; perhaps 150,000 *l.*, as compared with many millions; but they are improving the forts.

4743. Five million pounds was asked, was it not?—I will not be sure of the amount.

4744. That was the vote in Parliament, was it not?—I cannot speak accurately as to that.

4745. Is there any other public money laid out upon this harbour?—I don't know that there is; there is the Admiralty Pier, but beyond that I do not know of any. In former times a large sum was laid out on Haulboline, which has the finest stores in the world; there are long ranges of stores in perfect order, and the only expenditure I understand that takes place is in keeping them in repair, painting them and keeping them clean.

4746. Have you any ships of war there?—There are two frigates, and there are half-a-dozen gun-boats in the harbour, but no more, and perhaps one or two men employed to each gun-boat.

4747. In fact, there is very trifling expenditure of the public money there?—Very little; speaking purely on imperial grounds, I should say that the state of things in Cork harbour was most prejudicial to the public service; it is no harm to state a fact which might show that the neglect of the natural facilities of the harbour is an injury to the public service, and I will give a case in point: in the course of the Kaffir war there were 800 men in Cork ready to be embarked; the "Trident" troop ship was coming into harbour; something happened to her machinery, and, instead of coming into the harbour, she was obliged to 'bout ship and go to Plymouth to be repaired; she did not arrive again for four weeks, and the 800 men who were badly wanted at the seat of war were in the meantime billeted upon the inhabitants of Cork. I could give many other instances.

4748. I suppose you mean that was for the want of any establishment at which to repair the ship there?—From the want of an establishment to make any repair whatever; even the small tender belonging to the Admiralty is sent over to an English dockyard to be repaired.

4749. Are there not other harbours in the county of Cork that are admirably adapted for naval purposes?—Naval men talk very largely of Beerhaven, which is at the mouth of Bantry Bay.

4750. Are there fortifications there?—I know there are fortifications on Whiddy Island.

4751. And is there one at Beer Island?—I do not know.

4752. Are you aware what state those fortifications are in?—No.

4753. Are you aware of any report of the general officer commanding in Ireland upon that, or has it come to your knowledge?—No; I do not know anything about that.

4754. There is Kinsale, is there not?—Yes.

4755. Is there a fort there?—Yes, Charles Fort.

4756. Then there is Baltimore, is there not?—Yes;

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Yes; there are several very fine harbours along the south western shore.

4757. Has there been any expenditure of money to assist them?—Not at all; it is the constant complaint of the fishermen that they are left unprotected.

4758. Have the fisheries of Cork diminished of late years?—I think the fisheries throughout the country have greatly diminished.

4759. Will you state what has been the decrease in boats and men in Ireland?—In 1848 there were 15,932 boats; and in 1862 there were only 11,375; and the men fell off from 70,011, in 1848, to 48,601, showing a decrease in boats, of 4,557; and in men, of 21,410.

4760. What do you attribute the decrease to, to the impossibility of purchasing boats, or what?—I attribute it, to a great extent, to the condition of the country for very nearly the last 20 years; the country has never recovered from the famine, and just as we were arriving at the point when there was an approach to a better state of things, came the three or four last disastrous years, the effect of which was denied by the Government; denied, I suppose, from want of proper information on the subject.

4761. At all events, it existed, although the Government denied it, did it?—It existed to a fearful extent.

4762. Do you think that there is capital in that class to replace the boats and nets?—Not at all; and I will give you a reason: the ruder kind of fishing is generally carried on by men who may be called amphibious, half farmer, half boatman; the potato blight had more effect upon the coast of the country than upon the interior, and these men have suffered a wretchedness and a misery beyond all description; they cannot repair their boats; they were obliged to sell them; they were obliged to pawn or sell their nets; and they are reduced to such a state of misery that they cannot recover, unless through a miracle.

4763. Has not the demand of fish increased in consequence of the formation of railways?—I think it has increased.

4764. Yet, with that increase of demand, the people are unable to meet it; is that so?—They had not the boats to meet it with; they have not the boats to venture out in; some benevolent persons from time to time have endeavoured to make that a form of relief, thinking that the very best thing that could be done was to purchase boats and tackle for these poor people, for they are both industrious and daring.

4765. There are associations for that purpose, are there not; I know there is one in Dublin?—Yes, there is one in Dublin.

4766. During the war were there not an immense number of seamen from Cork on board the ships of the Navy, who were considered very good sailors?—Yes; and I can state a fact as to recent times; I think some short time since some 26,000*l.* a-year was paid at the Custom-house in Cork, to families of sailors serving in the Navy.

4767. Have not the numbers fallen off?—They have somewhat fallen off; a good many are in the American Navy.

4768. That is because they cannot find employment at home, is it not?—They cannot find employment at home; a Colonel in the Army told me, not very long since, that an American frigate came into a harbour of an island of which he was Governor, and as he walked along the quarter-deck of the vessel, some of the men winked at him, others smiled, at which he was quite surprised, and wanted to know the reason of it; he asked the Captain, and the Captain said, "Why there is scarcely a man on the quarter-deck of the vessel that is not an Irishman."

4769. In fact the population are all tending towards America, are they?—They are decidedly tending towards it; there is a kind of restlessness amongst the people; they merely remain in Ireland now just as long as it serves their turn, and no longer. Some people say, that if the war were to cease, emigration would decrease. I think on the contrary, that there would only be a new rush and an increased impetus given.

4770. Do you think that the moment work becomes more abundant, and wages are increased, a greater rush will take place?—Yes, I do, indeed, as soon as there is a demand for labour, which there must be from the great loss of men that has occurred in this war.

4771. Are you aware that recruiting for the Army has diminished in Cork?—I am told that it has now almost altogether fallen off in the city of Cork, which was a very successful recruiting ground.

4772. And is it the same at Fermoy?—I cannot speak as to Fermoy, but I believe it refers to the whole district.

4773. Was the year 1845 the most prosperous time that Ireland had?—I cannot think that it was prosperous in 1845.

4774. When I say prosperous, I mean as contrasted with the present state of things?—Yes, there was not anything like the misery then that there since has been, and that there still is at the present moment in Ireland.

4775. Are you aware what the population was at that time?—I believe it was very nearly nine millions.

4776. And, as compared with the present period, the people were prosperous, were they?—Certainly they were, as compared with the present.

4777. Are you aware what the amount of taxation was at that period?—I cannot speak from memory, I know it was much less than it is now.

4778. Are you aware that it has increased since that period?—Of course I am aware of that.

4779. Then, with a diminished population and with a diminished prosperity, there has been a greatly increased taxation?—Yes, and I think the absentee drain has increased.

4780. Do you think that the expenditure of public money has increased in Ireland?—Most certainly not; and it is asserted most strongly by some of the most highly educated and most intelligent men in Ireland, and those who are most interested in keeping up the connection with England, that justice is not done to the country in that respect, that it does not get a fair share of the Imperial expenditure.

4781. Do you think that the income tax is an unfair tax?—I will not venture to give an opinion upon that; I can only say that I voted against its introduction into the country, because I thought the country was too poor to bear it; I thought she had more burthens than she was able to bear.

4782. An assertion has been made that taxing a man of 100*l.* a-year in Ireland is not more unfair than taxing a man with 100*l.* a-year in England; what do you say as to that?—There is this to be said, that in Ireland you draw the money out of the

the country, and leave no return to the country for it.

4783. Therefore the objection is not so much to the individual as to the general wealth of the country, is it not?—No doubt if half a million or a million of taxation was left in the country, that is, if the country was made to pay a million which it did not pay before, and that million was taken out of the country and expended in another country for the purposes of that other country, and not for the benefit of the country from which it was taken, of course that country does not derive any advantage from it, but the tax, or drain, it must injure it to that extent.

4784. Suppose it was spent in the country, do you think any great injury would then be done?—No, I do not; if it was spent in the country, I would not object to it, or if the country got its fair share of the Imperial expenditure; but I say that Ireland was not fit for increased taxation, and I think it would have been wise not to have taxed the country at the time.

4785. Is not the income derived from trade more precarious and uncertain in Ireland than in England?—Certainly.

4786. Mr. *Lowe.*] What do you call a fair share; upon what principle, I mean, should Ireland have a fair share?—To take one illustration as to which the Chairman has asked me, the expenditure for naval purposes, I will take that as an illustration, and it is the most apt that you could have, and one, moreover, which is best understood by the people.

4787. You have given us the instance of Cork as a very good place for a naval station; if that was the best place, we should all agree that it ought to be made one, but suppose it is not the best, for the sake of argument, do you think that it ought to be made one, in order to give Ireland a fair share of expenditure?—Certainly not; but I believe the highest naval authorities have admitted it to be one of the best.

4788. In 1845, you say that Ireland was not prosperous; how was that?—The state of wages was very low in the country, and trade was not very good; but it was better then than it is at the present moment, and better than it has been almost ever since.

4789. Was there not another cause; was not the prosperity such as it appeared to the population, really undermined by the precarious nature of the food upon which the people relied?—No doubt there was always that danger, but I do not say there was a state of prosperity in 1845; I should be sorry to say that it was in a worse condition that any Englishman would wish to see in a part of the United Kingdom; Ireland was suffering then from the same cause that has been aggravated by recent circumstances.

4790. You say it has always been denied that Ireland has suffered very much during the last two years; do you remember a speech of Mr. Gladstone's, a year ago?—Yes, I do; but that was at the very time when the country had passed through three years, the misery of which had been pertinaciously denied by the Government, up to the very moment when Mr. Gladstone, for his own objects, made that statement which the Members of the Government had denied very shortly before.

4791. Do you know at all what wages an Irishman can obtain in America, when he lands there?—I know it is very large.

4792. What about is it?—I do not judge by greenbacks; I should think about a dollar a day.

4793. Do you mean a greenback dollar, or a silver dollar?—I do not speak of the greenbacks.

4794. That would be two dollars, would it not?—Yes; it is no use talking of greenbacks, because the price of food is in proportion.

4795. Taking the silver dollar, what should you say it would be?—I should say about a dollar.

4796. You say as to wages in Ireland, that good wages would be 10*d.* a day?—In the inland parts of the country, in some parts, I should say it was 10*d.*, but in many other places, 1*s.*; it is 1*s.* 6*d.* a day in my own neighbourhood; 1*s.* would be about an average.

4797. Then wages in America would be four times as large, or something of that kind?—Yes.

4798. Do not you think that Irishmen are therefore right to go to that country where they can get four times as much as they can in Ireland?—As far as regards the Irish, I think so; but also I think it is a great loss to the country, and a great loss to England besides.

4799. Does it not really arise from the men having better sense, and understanding their own interests better than people in Ireland?—I should say the Irishman would be perfectly right to go to that place where he could better himself.

4800. Would it not be more sensible for a Wiltshire man, whose wages are only 6*s.* or 7*s.* a-week, to go to a country where he could get four times as much?—That would be for the Wiltshire man to answer.

4801. It is hardly a thing to be regretted, is it, that these poor people should go where they can have prosperity?—No; but I think it is to be regretted that the state of the whole country is so bad that hundreds of thousands of people are rushing from its shores.

4802. You admit, I suppose, that England is very prosperous?—Certainly.

4803. But our prosperity does not enable us to compete with the American labour market; the highest agricultultural wages in England would be 15*s* a week, would they not?—Yes.

4804. And the same man could get 30*s.* a week in America, could he not?—I suppose so.

4805. Therefore there is really no comparison even with the best condition of the peasantry in England, is there?—But you find an Englishman contented with 15*s.* a week, because it supports him, whereas 6*s.* a week does support an Irishman.

4806. It is hardly to be wondered at or regretted that Irishmen should go under these circumstances, is it?—I think there are many remedies that might be proposed for their condition.

4807. Can you point out any remedy that would put a man in that position, so that the temptation to emigrate would not be absolutely overpowering to a poor man if he understood his own position?—I think that things have gone to that length that it seems hopeless now.

4808. But can you imagine any state of things, with a population multiplied as it has, that would get Ireland in a position, to compete with the present wages of America or of Australia?—That might have been an argument a dozen years ago, but it does not apply to the state of things now, because you have at the present moment

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three millions less of population than you had in 1844; if there was a superabundant population it would make an immense difference, whereas now, as compared with the acreage of the country, there is not an undue population.

4809. Does not the fact of the meagreness of the wages which these people get, show that there is a superabundant population, as compared with the resources of the country?—Not as compared with the dormant resources of the country.

4810. You say that there is an increasing demand for fish in Ireland?—There are more facilities for taking the fish from the coast, than there used to be.

4811. They penetrate more into the interior, do they?—Yes, they do.

4812. And there are kind persons willing, in some cases, to give these poor people boats to fish in?—I have known benevolent persons from time to time contribute towards it.

4813. These people, you say, are daring and industrious?—Yes.

4814. Then how is it that they don't get on?—Where are the means to come from?—they have no boat in which they can venture to face the sea; a boat would cost something like 12 *l.* or 14 *l.*, and the tackle 3 *l.* or 4 *l.* more; and a poor half-starved creature on the wild part of the coast of Clare and Cork could not make up that sum.

4815. But supposing a good profit is to be made on it, would not some persons find the money?—Where is it to be got?—it is not so easy to get; these people are living from hand to mouth; they are fortunate if they can at all times get a meal a day.

4816. Could not capitalists be found to build these boats?—Capitalists are not to be found in remote villages, fringing the seaboard of the country.

4817. They exist in England; why should not English people find the capital, if a profit is to be made by it?—There is no comparison to be made between the two countries; England is one of the richest countries, Ireland one of the poorest.

4818. Our capital goes all over the world; why should it not go to Ireland?—I wish it would; we should be very happy to receive English capital, or any other capital; there is a very good field for it in Ireland.

4819. Do you not think that there must be some other element in the matter than you have given to the Committee?—I should be very happy to know it.

4820. You say that the people are willing to fish, and that there are persons willing to find the means, and yet you do not suggest anything?—I say that for the deep-sea fishery large capital is required; there are some boats in Kinsale, and one or two other fishing ports, but along the coast, where they are very much required, they do not exist.

4821. Do not you think the point that we have to look to in the case of Ireland is, what we can do to create wealth, and not to enter into questions of its distribution?—Yes; I think the attention of the Government should be directed to that; I think if they were convinced that it was their duty to create wealth, I think they would try to do it.

4822. Would you lay it down that that was the business of the Government?—I thought you suggested it.

4823. No, I say is not that rather the question that this Committee, should look to, with reference to taxation; can you point out any taxes, the taking off of which would in any respect tend to the greater produce of wealth in Ireland?—If you allowed the capital to remain in the country it would benefit it *pro tanto*.

4824. Is that quite clear?—If out of seven or eight millions you left two or three millions in the country, you would leave so much to turn to useful purposes, for you would have so much to be spent in the country.

4825. Would that be spent in the country; would it be turned to useful purposes?—Money cannot be spent, unless in profligacy, without advantage; if it is spent in dress or in domestic comforts, even in moderate luxuries, people must be employed to minister to them.

4826. Would those luxuries be necessarily produced in Ireland; pictures, statues, or things of that kind?—I do not speak of things of that nature.

4827. It would not matter whether it was spent in Ireland or not, would it?—I think the gentry would perhaps be inclined to patronise the artist, who is now obliged to seek his living in London; but that would be an infinitesimal outlay, and so would that upon pictures and statues.

4828. Perhaps the patron might like to get his pictures or statues from Italy?—You are imagining an extreme case; we have no *dillettante* in Ireland.

4829. Do you think the gentry would go to a milliner in Dublin instead of a milliner in Paris or London?—I think a greater portion of the money would be spent in the country. I think we have quite as good milliners and tailors in Dublin or Cork, as there are in London.

4830. Do you think the ladies could be got to have that opinion?—I do; I think they could get as fine and handsome dresses at home.

4831. Then you hold that the mere fact of a person residing in a place determines that he will spend his money there?—I think as a rule he will, of course; a person may have a fortnight or a month's pleasure trip now and then, but for eight or ten months in the year they would dwell there and spend their money there.

4832. What would you suggest to the Committee to recommend as a relief to the present state of taxation in Ireland?—I think it is almost hopeless, because I do not think that Parliament will take off taxation; the cry is that the taxation of the two countries must be assimilated, but then at the same time we are a poor country, and we have not the advantages that England has; and however it may seem repugnant to the idea of some, I think the country ought to be nursed and fostered for a time, in order that it may endeavour to get out of its difficulties.

4833. If Ireland was called upon to pay a certain contribution to the two countries, of course the fact of her being poor would entitle her to pay a smaller proportion according to the Treaty of Union?—Certainly.

4834. But when taxes are laid equally upon two individuals, why should not the same class of persons pay the same tax in Ireland as in England?—There may be an apparent fairness as to individual cases, but take the aggregate of what each individual pays and then it is another matter; it is taken from the country, and nothing is given back of it; there is the injury.

4835. Then it is not so much the taxation, as the

the not returning it?—That is more my idea, and always has been.

4836. Can you suggest anything that we can do in order to give that money back to Ireland?—I think the Government ought to avail themselves of every opportunity to spend money upon legitimate objects; for instance, if you wish to develope the fisheries, there is one means; there are many means of doing it; wherever the coast is terribly exposed, lay out money to protect the harbours resorted to by fishermen. I know instances where unfortunate men have had their little boats, which they have obtained by immense labour and self sacrifice, smashed to pieces upon the beach in a storm, in many parts of Ireland; I know that to have been the case in Kerry and other places; there is no protection against the power of the sea and the force of the storms. To improve and make safe the small harbours on the coast would be one of the ways of doing service to the country. I merely give this as an illustration; and instead of levying on the county in the form of a county rate, I think Government might very well lay out half-a-million a year on such objects as those, and it would be a great gain; it would give these poor people more courage, for protecting their little boats.

4837. But if they cannot afford to have boats at all, would it be much use making a provision for their being dashed to pieces?—That is rather fanciful on your part; though they have been reduced from 15,000 to 11,000, that number exists.

4838. Those that have been destroyed have not been replaced, I suppose?—I think in many instances they could not have been.

4839. Although you say a fair profit is to be made by the trade?—There is a profit to be made by it, but there is the difficulty of obtaining the means of purchasing or repairing the boats.

4840. Is there any other suggestion that you can make to the Committee?—I would prefer merely answering questions than making suggestions myself. I only want to state the case as I know it to exist.

4841. Mr. *Howes.*] You do not find much fault with the state of taxation, simply as taxation, do you?—Not upon the individual.

4842. But as to its effect upon the country?—Yes, as to its effect upon the country. It is a burden which the country is not equal to.

4843. Do your remarks principally apply to imperial taxation?—Yes, because the local taxation is determined by the local wants.

4844. You have no objection to make, then, to the amount of local taxation?—If by local taxation you mean county rate, and poor rate, that is absolutely necessary for the work of the county and the support of the poor; but then with respect to the poor rate there are some things charged in England upon the Consolidated Fund, which are not charged in Ireland upon it.

4845. Lord *John Brown.*] And the county cess in the same way, I believe?—Yes.

4846. Mr. *Howes.*] Can you point those out to the Committee?—There are the medical officers, and the schoolmasters, and schoolmistresses; I think the Committee has the return before them. There are many things, I believe; in fact, I may mention that no later than this year there was a deputation to the Irish Secretary on that very subject, and he was obliged to admit the unfairness that existed.

4847. Mr. *Hankey.*] I understood you to say just now, that the greatest ill that was felt in Ireland, was from the want of expenditure of money there raised by imperial taxation?—No, I did not say one of the greatest evils, but one of the most manifest wrongs. The wrong is, as it were, more visibly and tangibly presented through that.

4848. We have heard a good deal lately in Parliament, during the last two years, of the money grant of the Galway Packet Service, with which you are very familiar; if it could be shown that the packet service between Great Britain and America could be more economically performed from an English than from an Irish port, do you think that because it would be of service to any particular Irish port, it would be the duty of Parliament to subsidize an Irish service for that purpose?—No, I do not; but I think this, that it is proved beyond all doubt that it would be of advantage to the country that a port of Ireland should be made a port of call; that was proved by the success which attended the Cunard services. This has been proved beyond all doubt; and by the junction of the two railways, the Great Southern and Western, with the Queenstown Branch of the Cork and Youghal Railway, there will be much greater facilities offered.

4849. But do you think that any considerations, beyond imperial and economical ones, ought to enter into the consideration of a Government as to where they ought to grant subsidies for the packet services?—I think there might be exceptions; but I think we should rest it upon the broad basis of public necessity, and I think that compelling packets to sail last from Ireland, and to arrive there first, would be a great advantage to the public interests.

4850. With regard to the improvements of harbours, for which purpose Parliament has granted facilities for borrowing money, do you think that the element of peculiar advantages to a particular port, or the general imperial interests, ought to be the governing rule?—I think the condition of the country should be also an element of consideration, because there is a vast deal of money squandered, under the plea of imperial interests and advantages, upon ports in England, which are totally unsuited for any public purposes.

4851. Therefore, your objection is not on account of any disadvantages to Ireland, but on account of the disadvantage of spending money, otherwise than beneficially for imperial interests in particular places in England; is that so?—As an Irishman, I object to this,—that the revenues of the State are lavished upon the seaboard of one country, while the sea-board of the other country, a part of the same empire, is totally neglected.

4852. Mr. *Finlay.*] You stated that the fisheries in Ireland were in a very unsatisfactory state?—Very. I spoke of the fisheries which are carried on principally by open boats.

4853. Is that the case all over Ireland?—I should say throughout Ireland there is the coast fishery and the deep sea fishery; the coast fishery is carried on in open boats; men cannot venture beyond a certain distance from the land; in other cases, want of capital is injurious to that branch of industry.

4854. Have you seen the Report of the Inspecting Commissioner of Fisheries in 1862, which was published, and laid before the House?—I may have seen it, but I do not remember it.

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4855. Let me call your attention to this passage. "The herring fishery out of Howth continued through the whole season to be most productive. The united fleets from the Cornish coast, Scotland, the Isle of Man, and Arklow, were seldom under 300 well-equipped vessels, and the produce of the fishery was quite unexampled. My sanguine anticipation that the Howth fishery would exhibit a valuable example to all Ireland, have been fully realized; increased accommodation for curing is being constructed. As an example of growing prosperity, house rent has reached an unusually high rate; a very small and poor house, containing only four or five rooms, produces 40*l.* a year." Is that correct?—I suppose that may be perfectly true.

4856. Is not that a very satisfactory report?—I do not think it is; because if I understand the extract you have read, it comes to this: that it is Englishmen and Scotchmen who are fishing off the Irish coast, not Irishmen fishing off their own coast.

4857. I beg your pardon, this is the Irish Fisheries Report?—But there is only one place in Ireland mentioned, Arklow; all the rest are strangers.

4858. Mr. *Longfield.*] Arklow is a very small place, is it not?—Yes; I think this proves my case. I might supplement what I have said before by this fact, that off Cape Clear we frequently see numerous fleets of French boats fishing off the coasts; and the harbour of Kinsale is sometimes filled with boats from the Isle of Man, and boats from ports in England or France.

4859. Mr. *Finlay.*] Are you not aware that a great many Irish boats go to the Scotch fisheries?—I hope so; but I think you will find that a very small number do so.

4860. Are not the oyster fisheries, and the salmon fisheries yielding more than they used to do?—They may yield more in consequence of the change in the laws.

4861. *Chairman.*] But do they employ more persons?—I think they will employ more through more boats being built.

4862. Mr. *Longfield.*] Do you think that economy in the disposal of Imperial taxation has had anything to do with the establishments at Portsmouth, Alderney, Aldershot, or with the Whitworth and Armstrong guns, or do you think that all these establishments could have been more economically founded in Ireland?—I think they could be as economically founded in Ireland, as iron-ship building, for instance. We can lay down in the port of Cork steam coal cheaper than in any of Her Majesty's dockyards, save one, Pembroke. Iron can be laid down almost as cheaply; the difference of carrying it from the mine, either to Cork or Waterford, is only a fraction difference between the cost of taking it to any of the dockyards. American timber can be had 2 *s.* 6 *d.* a ton cheaper in Cork than in any English port whatever; and labour, even skilled labour, can be had at something like 20 per cent. cheaper in Ireland than it can in England, and tolerably well paid; rude labour at 30, 40, or 50 per cent. cheaper.

4863. Therefore, as I understand you, economy has had nothing whatever to do with any of these establishments, in your opinion?—In my opinion it has not.

4864. You think it was altogether a British consideration for which Ireland has been taxed?—The defence of the coast of England is an object dear to Englishmen. "Let Ireland take care of herself," is their policy.

4865. I take it for granted that it is an important view, especially considering our present relations with various parts of the world, that the Irish coast is not merely the most accessible to invasion, but the most convenient for shipping to come to?—It is most important, and it is absolutely necessary now, in consequence of the change from timber to iron; iron ships foul quickly, timber ships did not, because they were sheathed with copper, and copper did not foul so easily; we have had an instance of this some few days ago. The Alabama did not steam well, because her bottom was covered with weeds.

4866. In the mere purchase of lands, in addition to the other considerations you have mentioned, would there not be the greatest saving, a saving of almost nine-tenths in Ireland?—I should think so; for instance, the entire of the Spike Bank Government could have for nothing.

4867. Could the Crown lands there be used for this object?—Yes, they could; and as to any other lands, a precept could be issued, and it could be valued at the same rate as other property in Ireland.

4868. Are you aware also that the Emperor Napoleon, when he wanted to wound England, always did it by landing troops in Ireland?—Undoubtedly.

4869. In truth, England would be untenable, if Ireland was garrisoned by French troops, would it not?—That is my idea, and there is no doubt but that Ireland is the weak point of the empire.

4870. Have you any doubt, from your local knowledge of the county of Cork, that the resources for the last 10 years, have been on the whole steadily declining?—I think so, indeed; it is my firm belief that if things do not get better, people ought not to remain there.

4871. Are you aware that for those 10 years the taxation of Ireland has been increasing?—Of course it has.

4872. Is it not a fact, of which you are historically and scientifically aware, that the pressure of taxation on the country has much to do with its prosperity?—I think that is quite true; it certainly is one of the elements to be considered.

4873. And that a poor country, kept perpetually poor from the pressure of taxation, is not in a position to meet this growing evil?—Not if the drain is increasing, and the resources diminishing.

4874. In truth, the ability of the country to bear taxation depends upon its being progressive or stationary, does it not?—Certainly; it is just like the case of a weak man; if you increase the burthen, the weaker he becomes, but the more feeble he is, the heavier the weight you put upon him.

4875. For the last 10 years, is it not a fact that Ireland has been steadily sending from two to three millions a year towards the Imperial expenditure of Great Britain?—Certainly.

4876. Have you a doubt that that has caused the deepest dissatisfaction in Ireland, and that it is considered an injustice, as well as affecting the prosperity of the Empire?—Yes; and I think, as I said before, that the feeling of this injustice is even more strong amongst the higher classes of the country than among the humbler—that is as to the burden of taxation, and the want of participation

participation in the advantages of imperial expenditure.

4877. That they are, in truth, bearing enormously increased taxation, merely for the local benefit of England?—For the benefit and power, and strength and glory of England, leaving Ireland weak and defenceless.

4878. Public buildings in Ireland are very few, I believe?—Ecclesiastical architecture has much improved.

4879. But, I am talking of Imperial buildings?—There are none whatever; we have a Custom House on one of the finest tongues of land in the world; no site in Venice could be better; and a more wretched looking Custom House that that there could not be; it is a disgrace.

4880. Then, is it your opinion, and can you speak of the opinion of others, that the taxation of Ireland now is not just with reference to its resources?—Most certainly; that is my belief.

4881. Would you propose to diminish that taxation by taking off, say the income tax, or by the diminished general expenditure of the country?—The impossibility of obtaining what we wish seems to be so positive that I can scarcely venture to give you an answer in the affirmative.

4882. Do you recollect these words in the Articles of Union, that after a certain time the expenditure is to be defrayed by indiscriminate taxation, always with such exceptions as the peculiar circumstances of the country seemed to require?—Certainly, and I think that has never been observed.

4883. Are you of opinion that the peculiar circumstances of Ireland, those that are pointed at there, have been had in contemplation by the Legislature?—Certainly; in no county for the last 20 years have there been such peculiar circumstances, or which ought to have more influenced the Legislature.

4884. Is it your opinion that the manufactures and commerce of Ireland are still suffering from British legislation, and British prohibitions of earlier times?—No doubt of it; for instance, it destroyed the woollen trade; that was systematically done at the request of English manufacturers.

4885. Is not the present prosperous condition of the woollen districts of Yorkshire in truth the result of British penal legislation, if I may so call it, of 150 years ago?—It has been the result of systematic discouragement in Ireland; the king was asked to discourage the rich woollen trade, and he did.

4886. That was 150 years since, is it not?—Yes.

4887. And the benefit of that legislation is felt in Yorkshire now by the thriving state of those manufactures?—No doubt that is one of the reasons of it.

4888. Are you aware that at that very time Ireland was putting forth its manufacturing strength, and that from the revocation of the Edict of Nantes, a great number of industrious French refugees came over and assisted in those manufactures?—Yes.

4889. Is it not the fact, to your own knowledge, that in truth, although we have been practically for 50 years enjoying the privilege of equal legislation, the evil effects of the legislation of that period have not yet been effaced?—I do; I also think that it has been much aggravated by the junction of the two countries under the Union, and by the impulse it has given to absenteeism.

4890. Still Ireland is suffering from the effects of that ruinous legislation?—Yes, it took a century almost to create those manufactures; it took many years to destroy the linen manufacture in the south of Ireland, and I should say it will take many more to revive it.

4891. Are you aware that the linen manufacture of the north of Ireland had been the result of steady legislation directed towards it by the Irish Parliament?—No doubt of it.

4892. So that in truth a manufacture is not got up in an ordinary age?—Just so; and that manufacture has been wonderfully developed in consequence of the American war.

4893. Then you think that the peculiar circumstances of Ireland still require what some people are pleased to call exceptional legislation, with regard to its taxation?—I do, and with regard to many things besides.

4894. And that, with regard to Ireland, it is particularly just, in consequence of the former legislation of England towards Ireland?—Certainly.

4895. Are you aware, that until the Union Ireland could not trade with the colonies?—Until 1782; until free-trade was secured by the canons of College Green. "Free-trade or ——"

4896. In fact Edmund Burke was rejected from Bristol, because he advocated some branch of Irish trade I believe, was he not?—Yes.

4897. Are these things still pressing upon the prosperity of Ireland?—The results are beyond doubt.

4898. In truth, is not Ireland solely an agricultural population now in consequence of that legislation?—Yes, that is the worst of it, and there is the great source of danger that may arise at any moment; one bad harvest oppresses all classes of the community; but a series of bad harvests, which we have had, produces a state of things beyond description.

4899. In truth then, from the very nature of things, an agricultural population is subject to more vicissitudes, and is generally poorer, than one which combines agriculture and manufacture?—Of course, because a man may make many things in bad weather, while you cannot manufacture corn in weather that is not suitable; but leather or calico you may manufacture at any time, and send it, if not to your home market, to any other market in the world. I have found among my papers, some tables or returns of the Corn Market of Cork, from 1859 to 1863, which will give an idea of the depression which has taken place during the last few years. It shows what a failure in the crops there was during those years; for instance, take 1859, when things were in a tolerably good condition, there were 61,000 barrels of wheat, and in 1863 it fell down to 36,000 and a fraction. There were 107,813 barrels of barley in 1859, and that fell down in 1862 to 56,833. I am speaking of that which passed through the Corn Market. Oats were 283,000 odd in 1859, and in 1862 it was but 236,000; but oats are not so much influenced by the seasons as the more delicate grain, such as wheat or barley; a good deal of that was so bad in 1862, that it did not fetch half its price.

4900. Have you any doubt that the agricultural resources of Ireland, which are in truth its sole resources, have been steadily diminishing for many years?—They have been steadily diminishing; quantities of land have been withdrawn from

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from cultivation, and sterility is making advances upon the farms and fields that at one time were yielding produce.

4901. Then the taxation has been paid out of their capital, has it?—That is proved beyond all doubt by the enormous diminution of cattle. Stock has vanished from off many farms, especially of the poorer class of farms on the colder ground of the country, and there is the same complaint everywhere.

4902. Have you any doubt also that the establishment of Portsmouth, for instance, or Plymouth, diffuses a great deal of wealth by the circulation of money, that they are reproducing establishments, in fact?—That must be the case; speaking of that, I may say there is another complaint in Ireland, that no ship is ever paid off there; the English dockyards have all the advantage of the paying off the fleet; we have no such thing as a ship paid off in Cork. If you pay off a large ship you may leave 30,000*l.* in the place.

4903. Are you aware, also, that the Bank circulation, which is a thorough test of the prosperity of a country, has been gradually restricted?—Yes.

4904. So that the conclusion you arrive at is this, that the resources of Ireland have been diminishing; that the taxation has been increasing, and that the expenditure is not just with reference to the common resources?—I think so; still there are resources of the country that might be developed and that do certainly exist.

4905. Among other things, that which we were talking of a little while ago, the growth of flax?—Yes.

4906. *The O'Conor Don*]. It was contemplated, was it not, by the Act of Union, that even after the amalgamation of the Exchequers, the exceptional circumstances of Ireland should be taken into account in apportioning the taxation of the country?—Yes.

4907. In consequence of that provision in the Act of Union, would it not appear that we cannot regard Ireland merely in the light of an English county?—I think so, certainly; we must regard it through its exceptional circumstances.

4908. It was an independent country, having an independent Legislature, which was given up under the Act of Union?—Yes.

4909. And by that Act, provision was made that, should the circumstances of the country warrant the amalgamation of the Exchequers, still the peculiar characteristics and features of the country were always to be regarded in levying that taxation?—Certainly; and that has been disregarded.

4910. All taxes, to a certain extent, are paid out of capital, are they not?—Yes; the taxes paid out of capital ought to be paid out of income.

4911. But, to a certain extent, I presume, every tax is paid out of capital?—I think it is better to pay taxes out of income than out of capital.

4912. Take any particular tax; the Income Tax; is that paid out of income; is none of it ever paid out of capital; is not a portion of the Income Tax paid out of capital?—Undoubtedly; however fair it might be to tax individuals according to their means, the country suffers from the aggregate of that tax being taken from it, and not being given back to it.

4913. And you think that, on that account, taxation upon a poor country is more disadvantageous to it than to a rich one?—Yes; I think so.

4914. Although, to the individual of that country, the loss suffered may be smaller?—That is just it; there is the individual case, and the general consideration.

4915. With regard to a question that was asked by Mr. Longfield; he asked you whether, if the Income Tax were remitted, the money which would be remitted through that remission of taxation would all be spent in Ireland; do you not believe that a great portion of it would be?—I am positive that 7-8ths of it would.

4916. Although some might be spent out of the country, still you think a much larger portion of it would be spent in producing improvement in Ireland?—Yes; I mean to say that a man living in moderate luxury, surrounding himself with comforts, cannot do so unless he employs persons in various branches of trade and industry; and, of course, he spends his money amongst them.

4917. If the trader had his Income Tax remitted, would he not probably lay out that money in extending employment?—Of course, he could do so; he would have more money to spend, either in trade or in some other way.

4918. And in that way the industry of the country would be benefited?—Of course to that extent.

4919. *Chairman.*] You stated, that you considered leaving capital in the country was as great an advantage as introducing it?—I think it is all the same, so that you have capital in the country.

4920. Is it not rather advantageous to leave it, than first to raise a tax, and then to send it back again?—I think so, but I would welcome capital in any form; I would like it kept, and I would also like to procure it.

4921. But is it not more diffused amongst the people before it is raised in the shape of a tax?—It should be, but I should like to have it both ways.

4922. Several questions have been asked about Imperial expenditure: Is not a great deal of the Imperial expenditure in England made upon purposes which are of no earthly use to Ireland?—Yes.

4923. Do you think the ornament of the parks in England are anything to us?—No; I think London is quite rich enough to give herself her own parks, monuments, and everything else she wishes to enjoy. I do not think she should take anything from Ireland for that purpose.

4924. Are you aware what the revenue of the Woods and Forests is?—I am not; at one time, I believe, it amounted to 70,000*l.*; it may be about 60,000*l.*

4925. Are you aware that any of that is spent in Ireland, and what proportion, if any?—I am perfectly positive that not a particle of it is spent in the south of Ireland.

4926. You have B and other places that are managed by the Government, have you not?—They have been sold, I think.

4927. But the proceeds of those sales and the interest should be credited to Ireland, should it not?—I think so; we could enjoy a park in Cork, as well as the Londoners do; we have a large population, but we find it very difficult to get a farthing from the Treasury.

4928. And you are perfectly indifferent to having parks here?—You may have any amount of parks you like, and pay for them.

4929. There

4929. There is an assumption of what is called Imperial advantage, is it not English advantage and not Imperial?—Honestly it comes to that; everyone must see that you cannot extend the Imperial consideration to Ireland.

4930. As a Member of Parliament, and an Irishman, will you recognise any union with England that is not founded on the true interests of the two countries, and upon Ireland receiving her fair proportion?—I will not; but I can scarcely blame those who would seek to sever the Union, even by the most violent means; I am myself totally averse to such means; but such is the state of things to which Ireland is reduced, that I do not blame any man for holding the strongest possible opinion upon the subject; England has had for 64 years the guardianship of Ireland, and ever since she has had that guardianship, Ireland has got worse and worse and worse every day; and if she was connected with any other country in the world, I cannot imagine the same thing would have happened; certainly, if she had had the management of her own concerns, she would not be in the wretched beggarly condition she is in now.

4931. Do you think that any set of Irishmen would have left her in that state?—I do not believe it; because they would have brought an amount of knowledge and interest to bear upon the subject which Englishmen do not possess; Englishmen do not understand it; for instance, when we were suffering two years ago, it would not be believed unless an angel came down and spoke; I do not believe Englishmen can credit the wretchedness of Ireland, because they see such prosperity around them in England; England does not depend upon one branch of industry, but upon many; she might have a blight and yet be prosperous.

4932. Then, if Imperial necessity did not require a dockyard in Ireland, that merely means that English jealousy does not wish to place it there, does it not?—It seems like that; one cannot help forming something like that opinion, because there are the natural advantages and there is the want, and that want has been disregarded, and the capabilities ignored; I am not at all pleading *in formâ pauperis*. Sir George Sartorius, and other officers in the Navy, have said it was a monstrous thing not to have such appliances in Cork Harbour.

4933. Mr. *Hankey.*] Did I understand you to say that ships could be built cheaper in Ireland than in England?—Yes, I believe they could.

4934. Mr. *Lowe.*] I think I understood you to say that four millions of money was drawn by absentees out of Ireland annually, at least that was the calculation?—That was the calculation formerly made, and I do not think it is less now than it was when it was made.

4935. I want to know what good taking income tax off that four millions would do to Ireland?—I confess I would rather put on a tax upon an absentee instead of taking one off.

4936. Then what good would it do?—I do not believe it would do any.

4937. *Chairman.*] You do not object to their paying the income tax when they bring their income to England, but only to their paying it in Ireland?—They do pay it in England.

4938. And that is credited to England, is it not?—Yes.

4939. Therefore you do not object, as long as they live in England, to their paying on their Irish income?—We do not get credit for all the taxation that we pay; that is beyond all doubt. For instance, as to sugar; the refined sugar used in Ireland is manufactured in Plymouth, Glasgow, and some other places; that pays duty there; and there is an enormous quantity of tea consumed in Ireland, and we do not get credit for the duty.

4940. Mr. *Howes.*] With reference to that particular point, you have stated generally that you thought the taxation unjust, having regard to the resources of the country?—Yes.

4941. Do you think it possible to revert to any differential system of duties in Excise or Customs?—I see great difficulty in it, no doubt; but if the Committee feel they cannot recommend Parliament to do that, they should take the exceptional state of Ireland into consideration, and recommend something else.

4942. As to the income tax there might be a differential duty there, or the whole might be abandoned?—I state what I know of the country, and what the feeling of the people is; Parliament can do as it likes; at present the people seem to have no security in their own country, and they go off as soon as they find it convenient to do so.

4943. Have you ever calculated what amount of public money upon the average is spent in Ireland in the year?—In what way do you mean?

4944. There is constabulary force in Ireland, is there not?—As to that allow me to say, that I regard the constabulary for two purposes: nominally, an ordinary police, but they are really a standing army, to replace so much of the Queen's army; if the constabulary were abolished tomorrow, you should bring in an equal number of red-coats to replace the green.

4945. My question was simply as to the amount of public money that is spent in Ireland, for whatever object you like to mention?—You have the police.

4946. And the army, or that portion of it which is there?—That is by no means a large proportion; for instance, we have in our city about 500 men, where we have had two or three thousand.

4947. However, you have never calculated the total amount of public money spent in Ireland upon all matters?—I know very well it bears no proportion to the amount of taxes paid from it, but that can be given to the Committee.

4948. Mr. *Hankey.*] Has not the Imperial Government as much interest in preventing invasion in Ireland as in England and Scotland?—It would seem not, from the neglect of the country up to a very recent time: there were not long since some old moth-eaten guns, or honey-combed guns on the forts guarding Cork harbour.

4949. Then do I understand you to think that, as far as taxation is concerned, Ireland ought to be treated as a separate country from England and Scotland?—I think the exceptional state of the country, as I said, requires exceptional treatment.

4950. A different system of taxation?—I think so, however difficult it may be.

4951. That is what you think it requires?—I think it requires some different treatment, some consideration arising from a full knowledge of its position.

4952. You think it ought not to be treated as an integral part of the United Kingdom, do you not?—

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not?—That is the very complaint I make; I know it is not so treated, it is neglected and abandoned; you lavish all your resources on the rich and powerful country, and the poor and helpless country is not treated as an integral part of the empire.

4953. I think I understand you to say that the prosperity of the linen manufactures in Ireland was mainly due to the legislation of the Irish Parliament?—Yes, a great deal of it.

4954. Do not you think that the measures of Sir Robert Peel, in taking off a vast amount of duties which were considered oppressive on the manufacturing interests in Great Britain, had any material effect in benefiting the manufacturers in Ireland?—Which manufactures?

4955. I was speaking of the linen manufactures?—Will you make your question a little more particular?

4956. In 1853, when Sir Robert Peel had revised the general taxation of this country by taking off a vast amount of duties upon dyes and a variety of different things which were considered of importance, drugs, and other things, for the benefit of the manufacturing interest of Great Britain?—Of course everything, the price of which was reduced, increased materially.

4957. You are aware that was done?—Yes.

4958. Do you think that that had any beneficial effect upon the manufactures of Ireland?—Not very much, I think.

4959. Not materially?—No.

4960. *Chairman.*] Do you think that taking the duty off butter or salt meat, was any advantage to Ireland, both of which we export?—No.

4961. Mr. *Hankey.*] I understand you to say that a large portion of the present expenditure of Great Britain produced no benefit to Ireland; I understood you to say that as a general remark?—If you confine the expenditure to England, I do not see how it particularly benefits Ireland.

4962. Do not you think that the same remark might apply to many parts of England?—You are not asked to establish a naval depôt where it would not only be no advantage, but an injury; but I ask you to do it where it would be of service, and where there is necessity for it.

4963. Is there not a great difference in the present state of prosperity in different parts of Ireland at this moment?—The growth of flax and the linen trade were the salvation of the north of Ireland, during the last three years; it saved it from utter misery, as deep almost as was suffered in the south of Ireland.

4964. Was not it principally confined to the northern part of Ireland?—Yes.

4965. Then there was much more prosperity in the northern part than in the southern?—Yes.

4966. Then if any different system of taxation were to take place, would it not be fair to make a difference between the taxation on the north, where there is prosperity, in comparison to the south, where there is a greater amount of misery?—Well, it is comparative prosperity in the north.

4967. But I understand you to say that the prosperity, the well-doing of the north, was really the salvation of Ireland?—No; I say that the successful growth of flax and the progress of the linen trade thus for the last few years were positively the salvation of that part of the country.

4968. Then, in any change of system of taxation, would you tax the prosperous part of the country in the same way as you would take the more depressed and impoverished part?—It would be very hard to draw the line, because immediately within or adjoining that prosperous seat of manufacture there is very great misery, and in several parts of the same county. For instance, some parts of Donegal are very miserable, and others quite the reverse.

4969. Then you think that a line of differential taxation could not be drawn in Ireland, but it might be with regard to differential taxation as against Ireland?—You should consider that the country has been reduced to its fearful state by your mismanagement, and that it requires exceptional legislation.

4970. Lord *John Browne.*] You have been asked about the constabulary, do you consider the constabulary to be in any sense a local force?—In some respects it is a local force, but undoubtedly it allows the Government to take from the country so many thousand troops.

4971. But are they under local control in any way?—Scarcely so.

4972. Are they so in any way at all?—In some instances in our city they are obliged, to a certain extent, to respect the requirement of the the magistrates, but they are altogether directed from Dublin Castle.

4973. Can the local authorities fix the number of them?—No.

4974. Or their stations?—No.

4975. Are they not kept to a great extent for Imperial purposes?—No doubt of it.

4976. For the purpose of keeping down illicit distillation?—Yes.

4977. Do you recollect the revenue police a few years ago; was not the charge for that upon the annual votes about 150,000*l.* a-year?—It was a large sum.

4978. That has been amalgamated with the constabulary, has it not?—Yes, and the officers have been pensioned off.

4979. And now that the police have taken their duty, it includes the prevention of illicit distillation, does it not?—And the protection of the public peace.

4980. There is the payment of stipendiary magistrates, is there not?—Yes.

4981. That is not local, is it?—No; they are Government officers.

4982. Do not many persons think that we should be better without them?—I think, in many instances the local magistrates might be better; in some places they are actually necessary, in others they are not.

4983. Mr. *Lowe.*] They have separate districts have they not?—Yes.

4984. Then have they not a local institution?—They are under the control of the Government; they are purely representatives of the Government, and can be sent where the Government like; no one has any control over them whatever; they have extraordinary exceptional powers.

4985. Are you aware that in England, when stipendiary magistrates are appointed, with the exception of the metropolis, they are paid out of local funds?—I do not know.

4986. *Chairman.*] Do you know anything about the banks in Ireland, how the capital is employed?—No, not very much. I would not venture to say anything about that.

Veneris, 24° *die Junii*, 1864.

MEMBERS PRESENT:

Colonel Dunne.	Mr. Howes.
Mr. Finlay.	Mr. Longfield.
Sir Edward Grogan.	Mr. Lowe.
Mr. Hankey.	Sir Stafford Northcote.
Mr. Hennessy.	The O'Conor Don.
Sir Frederick Heygate.	Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

EDWARD SENIOR, Esq., called in; and Examined.

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4987. *Chairman.*] WHAT office do you hold in Ireland, and how long have you been resident in that country?—I hold the office of Poor Law Commissioner, and I have been residing continuously in Ireland since the year 1842.

4988. Have your duties made you acquainted with every part of the country?—I think they have; either as a Poor Law Commissioner or Poor Law Inspector, which office I previously held.

4989. Speaking of the period since 1848; has Ireland, in your opinion, improved or otherwise?—It has gone back, unquestionably.

4990. Why do you think it has gone back?—From unfavourable seasons; continuous wet.

4991. Alone?—I think that has been the chief cause.

4992. Can you give the Committee any idea of the present state of agriculture, and the size of the farms, and the soil, and the climate?—As to the state of agriculture, it is very bad; of course it is not equally; many parts of Ireland are very much in advance of other parts; but, speaking of it as a whole, it is very bad.

4993. That is, the processes of farming are very bad?—The processes of farming. The size of the farms almost limit you to an inferior species of agriculture; on farms averaging 20 acres, it is impossible to employ capital with any advantage. Then you have a very unfavourable climate; one very unfavourable to the reaping of the corn crops.

4994. Then you think a farm of 20 acres is too small to permit proper cultivation?—I do. The only small farmers that have thriven in Europe, I take it, are those in Belgium; but there they have a very different soil, a very different climate, and many things are eminently favourable to that country which are unfavourable in Ireland.

4995. Assuming, as you must do, from that answer, that it is desirable to increase the size of farms in Ireland, do you think it would be easy, without a great convulsion, to throw the land from small farms into large ones?—I feel sure that the process must be a very slow and painful one. You could not, in the first place, advance the size of your farms beyond the capital of the existing farmers. If a man, starting with 20 acres, was to increase his farm to 40, you must give him 200 *l.* to stock the additional acres. Therefore, if from a set of unfavourable causes, the capital is rather diminishing than increasing, you could have no increase in the size of the farms.

4996. That is, if the farms are increased, a proportionate amount of capital must be possessed by those who are to take the new farms?—Certainly.

4997. Do you think there is any part of Europe where farming is carried on under such unfavourable circumstances?—I think not.

4998. Therefore, you think that Ireland is peculiarly unsuited for farming?—Yes; for agriculture, for cereal tillage farming.

4999. Do you think the repeal of the Corn Laws has had an effect to the advantage or disadvantage of Ireland?—Speaking with regard to Ireland solely, I believe its action has been unfavourable.

5000. Will you describe how it has acted unfavourably?—From the state of things before the famine period, I take it that the small farmer lived upon his potato crop, and sold his other crops, by which he paid his rent; his potato crop has now become uncertain, he has to live upon corn, and the price of the corn he has to sell has very much fallen in value.

5001. Do you think recent legislation with respect to Ireland, has tended to increase these evils?—If by the term recent legislation I am to infer the action of the last 20 years, I think in many respects it has been exceedingly favourable; for instance, as far as I am a judge of such matters, I approve of the Encumbered Estates Court action. I think it has been very beneficial, and I believe that education has been very beneficial.

5002. Sir *Edward Grogan.*] As to the poor laws?—The poor laws I hold to be beneficial.

5003. *Chairman.*] Has any unfavourable legislation taken place?—The repeal of the corn laws, as it seems to me, as I before mentioned.

5004. Do you think there are any natural causes, or any causes at all at work, which will enable us to get out of these difficulties?—Slowly and gradually, a return of better seasons will put us nearly at the starting point at which we were three or four years ago.

5005. Are there not any natural causes that will get us out of this; you say slowly and surely by good harvests, we may be put back; in fact, that Ireland only wants good harvests. Is that what you state?—To be restored to the same inferior position she occupied three or four years ago.

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5006. Then even three or four years ago, you consider that Ireland was in an inferior condition?—Yes.

5007. By no means prosperous?—By no means prosperous; the most suffering country almost in Europe.

5008. And you think the change to a better state will not be rapid?—No, not under any circumstances.

5009. Do you think emigration has had any effect upon the prosperity, or otherwise, of the country?—I think it tends to facilitate ultimately a better system of agriculture; it tends to benefit ultimately the labouring classes who remain, but I have no doubt that its immediate action is unfavourable; its immediate action must be to throw the support of the aged and infirm upon the poorer and a smaller class of the community; the large amount taken by emigrants to that extent diminishes the capital of the country; if the emigration consisted entirely of the poor it might be beneficial, but it is, to a certain extent, at present, a capitalist emigration.

5010. And they take away capital, as well as emigrate themselves?—So nearly as I can calculate it, the amount of annual loss from emigration at this moment cannot be much less than three quarters of a million.

5011. That is, of capital carried out of the country?—Capital carried out of the country. Taking, for instance, the emigration of last year 116,000 persons, which it appears to have been by the Emigration Reports; assuming each emigrant, for his passage, for his outfit, for his landing-money, required 10*l.*, which does not seem to be too much; deducting from that amount the 416,000*l.* which appears from the Emigration Report to have been remitted from America to Ireland, and assuming every penny of it to have been applied to help emigration, there would still be a total of about 744,000*l.*, which I think you may fairly suppose to be the drainage of Irish capital.

5012. Then three quarters of a million, in addition to the loss of the people going, is what Ireland suffers by emigration?—I apprehend so.

5013. Do you think the value of the labour of the people who go may not be calculated also?—If they are required; but if the position of the labourer depends upon the fund out of which he is paid, it follows that the number of labourers who could be employed with advantage depends upon the amount of the fund; therefore, as the capital had rapidly gone down, I think there was a surplus amount of labourers.

5014. Before those went?—Yes.

5015. At what period do you think that surplus existed, and has it ceased; or at what period did it cease; do you think the labour is now adapted to the market?—Of course a question of that sort, embracing so large a country as Ireland, cannot be correct as to all parts of Ireland; but speaking of the eastern seaboard, I apprehend that there is rather a want of labourers than otherwise; but if you talk of the Atlantic seaboard, I think there, even at this moment, there is a surplus of unemployed labour.

5016. From what province has the emigration been the largest?—It has been largest from the south and west, but it has been also very large from Ulster.

5017. Leinster being the least?—Yes.

5018. Do you think that it has had any effect upon the rate of wages; any perceptible or continuous effect?—The emigration of the poorest classes has been beneficial to the rate of wages. The emigration of the richer classes has been injurious; that has diminished the fund out of which they have been paid.

5019. On the whole, do you think the labouring classes are better paid than they were?—I do not think the rate of wages at this moment has risen, but I think it would have been still lower if considerable numbers of the poorer labourers had not left Ireland.

5020. Still, that has not raised it?—No, because the fund out of which they have been paid, the capital of the farmers, has gone on diminishing.

5021. Do you think their means of obtaining support and living are more or less expensive; that the cost of the labourer's livelihood is more or less; has he more to pay for supporting himself and family than he had formerly?—At this moment the price of all breadstuffs is very low, therefore I do not think he has.

5022. Then the change has been from potato to breadstuffs, has it?—So far as the question involves a change from one food to another, it is, of course, much more expensive. My answer rather referred to the present price of corn.

5023. I am speaking as to the time he supported himself on the potato; was he not much better off then?—I think the labourer was better off in the year 1845 than he is in the year 1864, perhaps.

5024. Is that the year of the famine or the year preceding it?—The year preceding it.

5025. Then the condition of the labourer in 1845 was superior to that of the labourer in 1864?—Yes, but there was a period which succeeded the famine, which may have ended about the year 1858 or 1859, when I think the position of the labourer had materially improved.

5026. You think there was a certain improvement between the present period and the period of 1845?—Yes.

5027. Do you think that his clothing was more attainable; that he was able to be better clothed in those times?—I feel considerable difficulty in answering that question. Previous to the famine I was resident in the north of Ireland, where the means of the working classes was very much aided by a description of work termed the flowering or embroidering of muslins; and that enabled the females at that time to go remarkably well clothed; and we naturally look more to the women, as to the article of dress, than we do to men. I am afraid that the Irish labourer was always a shabby-looking fellow.

5028. But if he expends more on his food, he has the less to expend on his clothing, has he not?—Certainly.

5029. Did they not formerly make a good deal of clothing in their own families, particularly the women?—During the period of my own personal knowledge, I think but little clothing was made otherwise than by the loom.

5030. Do you consider that Imperial taxation presses heavily upon Ireland?—I think it does.

5031. Do you think that Ireland is in a position to bear any heavy taxation?—My impression is, that the taxation of England is both the heaviest, and the lightest in Europe; if we take the amount raised, it is the heaviest in Europe; if we take the ability to bear that amount of taxation, probably it is the lightest. It forms the smallest proportion of the income taken as compared with any other country in Europe; but if you take that of Ireland, I am afraid it is heavy

both as regards the actual amount and as regards the ability of the contributor.

5032. Are you aware that a great deal of the taxation raised in Ireland is spent out of it, transferred for Imperial purposes to this country; are you aware of the sum that is transferred?—I am not; a considerable portion no doubt is.

5033. Are you aware that there is a very large amount of absentee property in Ireland?—Yes.

5034. Are you aware that the sums raised by the estates of those absentees is entirely spent out of the country?—It is a matter of fact.

5035. Do you consider that that has an effect upon the condition either of the capital or the prosperity of the country?—It is unfavourable in every country which has no manufactures; I think it is immaterial in a country which has manufactures or comparatively so.

5036. Do you consider that the manufactures bring back the money that has been withdrawn in the other form?—But in the case of Ireland that goes in the shape of raw produce; her actual rent must go over in that form.

5037. Has not the repeal of the corn laws changed the whole character of the trade of Ireland, from a producing to a purchasing country, with respect to corn?—To a very great extent indeed.

5038. Are you at all aware how much corn is purchased now abroad by Ireland for food?—I am aware that a very large quantity of Indian corn is imported at all the Irish ports.

5039. Have you any idea whether it is four millions or five millions?—I am not aware of the exact amount. I know it enters largely into general consumption.

5040. Are you aware that Ireland was an exporting country before that?—Yes.

5041. Are you aware of the amount Ireland exported?—No, I am not.

5042. That is upon the Imperial taxation. I will ask you now as to your knowledge of local taxation; has it been heavy during your acquaintance with the country?—Very heavy.

5043. I think, before you went to Ireland, or just before that time, the poor law was not introduced?—It was not.

5044. There was no poor law in Ireland, was there?—No.

5045. It was introduced, and was quite a new local tax in Ireland, was it not?—It was a new local tax.

5046. Since that period, it rose to how much per year; do you recollect the highest point to which the taxation of rates rose?—From the returns before me, I find the highest amount, speaking of recent years, I can only refer to, from 1852 to 1863 inclusive; I have not it earlier. I find it was upwards of a million in 1852, with a rapidly descending scale, till we come to the year 1859, which appears to have been the lowest, when it fell to half a million, since which period it has annually increased, the last year being 716,000*l.*

5047. That was rather a rise again?—A rise again, from the causes I have previously mentioned.

5048. Are you aware, as a matter of hearsay, that it rose at one time to above two millions in a year?—I think so large an amount as two millions was not actually raised by poor rates; that was contributed in various ways.

5049. But it approached what I say, very nearly, did it not?—It approached it.

5050. Have not there been additions up to this present day to the local taxation of Ireland, such as for medical charities and other things?—Medical charities I consider included under the poor law when I gave the figures; I include that as part and branch of the poor law, which it really is.

5051. And you take those in?—I take them all in.

5052. Are you aware of any addition to the county cess?—It shows a tendency to increase year by year, and a very rapid tendency too.

5053. Therefore, the whole local taxation you consider heavy, as well as the Imperial taxation?—I do.

5054. What do you think would be the effect of a further imposition, such as the assessed taxes, on Ireland?—It would be injurious.

5055. Do you think it would amount to any large sum?—Oh, very small.

5056. Are you aware that it was given up some years ago, on account of its smallness hardly warranting the collection?—I have so understood.

5057. Therefore, the remission of the assessed taxes was not a very great boon to Ireland?—It was not a very great boon so far, as it involves a loss of revenue to the Imperial Exchequer, but it it is a very great boon with reference to the inconvenience and annoyance which assessed taxes would create.

5058. You have spoken of the emigration of the labouring classes; will you state if there are other classes that emigrate?—The smaller class of farmers emigrate largely now.

5059. Would you give an opinion as to the state of the smaller class of farmers generally in Ireland, as to their condition?—I think it is hopelessly bad. I do not see any cause at work that could enable them to hold their ground, because the smaller farms, I mean under 20 acres, the five and 10 acres' people, of course, would go first.

5060. Do you think there is any possibility of persuading a man who sees he can better himself in America, to stay at home?—No.

5061. No legislation could prevent that, could it?—Nor do I think it desirable if you could.

5062. The only way then would be to make Ireland a place where he could earn as good a livelihood as abroad?—Certainly; then it would cease of itself.

5063. If the smaller farmers emigrate, what effect will that have, at least for the time, upon the amount of rent receivable by the landlords?—That has a tendency to diminish it.

5064. A tendency to diminish rent?—Yes.

5065. Therefore, this emigration has an effect first, you state, upon the labouring classes, then upon the middle class farmer, and finally upon the landlord; those are the three classes through which I have led you?—Yes.

5066. Do you think that those who are engaged in trade, that is to say, the trade of shopkeeping and selling, would not be equally affected by those causes?—They do suffer, and have suffered, and will suffer.

5067. Therefore, every class in Ireland is dependent, with very few exceptions, upon the land?—Yes.

5068. Those exceptions are in one province, are they not?—Chiefly in Ulster.

5069. Do you find that Ulster is much more prosperous, as a whole, than the rest of Ireland, or is it only partly prosperous where the linen trade pervades?—Ulster is, upon the whole, more

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prosperous; you must of course exclude from the prosperous part the western portion of Ulster. I do not think that the cause of the comparative prosperity of Ulster is to be deducible solely from its manufactures. I think you have the advantage of a drier climate, of a more energetic race, and very near communication with England; you have a variety of favourable circumstances, and, as you leave the east and go west, you find that those causes tell with less effect, and you have a less favourable position.

5070. Donegal, for instance; do you think it is better off than in the western part of the province?—I think it is worse off; I have seen more misery, I think, in Lord George Hill's neighbourhood almost than in the south-west of Ireland.

5071. Therefore, when we speak of Ulster as being more prosperous, it is only a part of it that that is applicable to?—Down, Antrim, Londonderry, Monahan, Tyrone; in fact the five counties which meet at Lough Neagh.

5072. Then, from what you have said, it would appear to me that you do not hope for any very rapid recovery of Ireland from the state she is in now?—I have the strongest conviction of its impossibility; I have given evidence of this nature to successive Committees, for the last 20 years.

5073. Therefore, there is no more prospect of her bearing an increased, or the present heavy taxation, than there is at this moment?—I think not.

5074. You have said that you approved several of the measures of recent legislation, and among others, the Encumbered Estates Court; do not you find the tendency upon all those properties produced under the action of that court to evict the tenants, and throw the land into large farms?—Yes; in several instances the new proprietor is a man of energy; he comes as a stranger, he disregards local feelings, and he is able to do without the element of rent for a considerable period; he has other property upon which he can rely.

5075. Has not the land been generally purchased under that Act as a matter of speculation?—Yes.

5076. To make money of it?—Yes.

5077. And the purchaser is utterly regardless of anything else you say?—Less regardful.

5078. Do not you think that in many of the old estates in Ireland, a good deal of embarrassment has been caused by the attachment that has existed between the landlord and the tenant, which, on the one hand, makes them less severe, and on the other hand, makes them more reckless of performing the contracts into which they have entered?—That may be possibly so.

5079. How do you think that education has assisted the people; has it been merely in raising their character, or will you state the advantages which you conceive to have arisen from education?—That is a very wide question to answer; upon the one hand, it has made the lower classes more intelligent, but it has no doubt rendered them discontented with their present condition; with maps of America hanging round the schoolroom, a boy who hears that he may get a dollar a day by going there, is not likely to remain at home; but, on the whole, I think it has been attended with good.

5080. Has the national system been successful, in your opinion, for the advantage of the people?—As a whole, it has; and I think, as a whole, there has been much less tendency to crime in Ireland, and that offences against property are very few.

5081. Could you not say that there is scarcely any crime, except agrarian crime, in Ireland?—Very little. I do not think there is such a class as a criminal class in Ireland, that is, a class living by depredation.

5082. Except, perhaps, in some of the towns?—Yes, and it is very small there.

5083. The general condition of the peasantry in Ireland, with the exception of agrarian outrages, you would consider good and moral, would you not?—Yes; I think that unfortunately the artizan class have lent themselves to trades' union agitation, and I believe that to be one very serious impediment in the way of improvement.

5084. Do you think that strikes and trades-union agitations for enforcing wages are more common in Ireland than in England?—It does not often take the same form; my impression is, that the pressure of the trades' unions in Ireland is so strong and so powerful that it is not resisted; in England it is resisted, and you come to a war.

5085. But they have the same annoyance in Ireland that they have in England against trades, have they not?—They have; but the English capitalist is able to resist the combination which the Irish employer of labour yields to.

5086. Do you think that these combinations very much decrease in Ireland, and that they are much weaker in force than they were some years ago?—I may be misinformed, but my impression, after a good deal of conversation with the employers of labour, is, that at this moment it is omnipotent, that it cannot be increased.

5087. In fact, that they can dictate to their masters?—If you walk into a carriage-builder's shop, as I did recently, and ask him why he did not take the contract for certain railway carriages in Dublin, he would tell you that the result would be that his people would go out and demand higher wages. If you buy any furniture in Dublin, the man tells you that it was all made in England; if you go to your shoemaker, it is the same thing; in fact, the employer cannot depend upon his own operatives, in consequence of the prevalence of the trades-union principle; I believe it to be a most enormous evil.

5088. And an enormous evil existing at this moment in Ireland?—That is my impression.

5089. Are you aware whether the local taxes in England have increased or diminished during the period to which you have alluded?—I have not recently turned my attention to local taxation in England

5090. Sir *Frederick Heygate.*] You have been speaking of absentees; do you consider it is true that all the rent, or the greater part of it, is spent out of the country in the case of absentees?—Yes.

5091. Do you know the case of the properties in the hands of the London companies in the north of Ireland, the county of Londonderry?—I know it well.

5092. Do you know whether the property belonging to these companies is an exception to that rule, as to the spending out of the country the greater portion of rent?—I have not looked over the rental of any of the large estates in the hands of London companies; I believe that as non-resident landlords, they are liberal landlords; but still I apprehend that the great bulk of the rent is remitted to England.

5093. Are

5093. Are you able to state how their properties are generally managed, according to your impression of them?—As absentee properties, I consider them well managed. I am not prepared to say that the management is better than the estates of certain very large non-resident English noblemen and gentlemen, who, like the London companies, have other properties, other means of support, and are enabled from that circumstance to act more liberally towards their tenantry.

5094. Do you consider it is generally true that the property of absentees in Ireland is worse managed than that of those who are resident as a general thing in the country?—Upon the whole, I believe it is an advantage to have a resident landlord, but it does so happen that the larger estates of absentees come particularly under notice. I do not think that the great English nobleman is a good landlord because he is an absentee, but he is a good landlord because he is wealthy, and takes a proper view of his duties as a landlord; I think he would do still more good if he resided there.

5095. Is it not the case that both in Scotland and England, especially in the Highlands of Scotland, there are a great many absentee landlords?—I believe that to be so.

5096. From your experience, do you see the same evil effects upon their property that you attribute to those in Ireland?—I have not endeavoured to convey to the Committee that I think one of the monster evils of Ireland is absenteeism.

5097. I am not asking you as to that; but, from observations that have been expressed in the examinations of former witnesses, I would ask you, is it not the case, for instance, that as you get further from London there is a certain amount of absenteeism in every county of England?—Yes.

5098. And that the revenues from these estates have a tendency to be drawn off from the places where they are produced and to be spent in the metropolis?—If by the term absentee the definition be a man who does not live upon or near to the estate from which he derives his rent, under that definition almost every landlord is an absentee, either during the whole or a greater portion of the year; he does not spend his money to the advantage of the people who contribute to his rent.

5099. But is not that the case exactly as you increase the distance between the metropolis and the estate?—Obviously; and the less eligible the country from which he derives his rent the greater his tendency to absenteeism.

5100. Yet do you ever hear the same bad effects attributable to that cause in England and Scotland?—It is not a matter of general complaint for England and Scotland; they are both rich enough to do without the advantages of resident landlords; it is a small element in the national prosperity.

5101. Then, in fact, in those two countries there is a compensation in the expenditure by other classes than those who receive their income from the land?—Yes.

5102. Which does not exist in Ireland?—If Lord A. shuts up his house in Lincolnshire, no one knows or cares anything about it; if Lord A., resident in Ireland, shuts up his house, he affects a very large number of people, and it is a matter of general regret.

5103. Is there any middle-class in Ireland, properly so called?—None.

5104. Is there any accumulated capital possessed by some residents who do not depend upon land in Ireland, to any extent?—To no large extent.

5105. You say you consider Ireland a very poor country?—A very poor country.

5106. Do you consider it, therefore, fair or just to put the same rate of taxation on that country as on this?—It is uneven; the word just has so many meanings.

5107. By "just" I mean an unequal pressure?—The pressure is most uneven.

5108. Against Ireland?—Against Ireland. If you have a copartnership between two persons, and the one man has a hundred a year and the other a thousand a year, and you make the same ratio of reduction from the income of both, of course it falls much more heavily on the poor man than on the richer one.

5109. I think you stated that, as a rule, everything comes from the land?—Yes.

5110. Is it in your knowledge that there has been much loss in rent, on the part of landlords, during the past three years?—I believe there has.

5111. Do you know that landlords have paid their income tax upon rental which they have not received?—That is so.

5112. Would not the effect of that be to limit their power of employing labour?—Necessarily so.

5113. Would not the new ratio of taxation, therefore, press harder upon a man in that position in Ireland than in England, where he is upon a more secure basis?—It would.

5114. Is Ireland a cheap country to live in, from your experience?—I presume the question refers to the upper classes; to the upper classes I think it is not a cheap country to live in.

5115. Why not?—You have a larger staff to keep; you are further from any town; you pay more for clothing; labour is very dear. By dear I mean that, although it is nominally cheap, the Irish labourer requires so much inspection that I consider him to be a very dear labourer.

5116. Are not all these disadvantages in the way of the Irish resident?—They are.

5117. Which put him in a worse position than a similar resident in England?—Yes.

5118. Do you know any advantage to an individual who is not connected by property, or any other local tie, to live in Ireland?—None.

5119. Do you think that the previous partial exemption from taxation, and the cheapness which formerly prevailed, had a tendency to induce certain parties with small incomes to live in Ireland?—It must have had some such tendency.

5120. And that tendency is now gone?—The tendency is now diminished, if not gone.

5121. Do you think that the exemption from the assessed taxes is considered a valuable boon in Ireland?—I am not aware whether it is considered a boon; I do not think that it is a matter which comes at present strongly before the mind of the upper class of the Irish, but I am quite prepared to say that its imposition would be considered a curse.

5122. You said that you considered labour was not cheap in Ireland; do you think the quality of it is improved?—I do not.

5123. Do you attribute the want of that improvement to the emigration of the best labourers?—In some measure.

5124. Therefore,

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5124. Therefore, in that respect, emigration has proved a great disadvantage to the country?—To the employers of labour.

5125. And to the country itself, clearly?—And to the country itself.

5126. There has been a considerable increase of pauperism during the last three years, I think you have stated?—There has been.

5127. Are you aware of the relative position of that increase which Ulster holds?—The increase of pauperism has been largest, recently, in Connaught, and second largest in Ulster; it has been less in Munster, and smallest in Leinster.

5128. Could you give the same table as regards emigration, as to the relative proportions in the four provinces you have now mentioned?—I am unable to do so. I called at the Emigration Office, and found that they had no data to enable me to answer that question.

5129. But it is within your knowledge, is it not, that there is a very large emigration going on from Ulster?—It is quite within my knowledge.

5130. At the same time there is great prosperity in the manufacturing towns in Ulster?—Yes.

5131. You stated with regard to the repeal of the Corn Laws, that you thought it had been to a certain extent injurious to Ireland?—However beneficial to the United Kingdom as a whole, I said I thought its immediate effect was unfavourable to Ireland.

5132. I think you stated in proof of that that the quantity of grain exported had fallen off very considerably?—Yes.

5133. When you stated that, what grain did you refer to?—I referred to that grain which formed the chief element of export, oats.

5134. Is it within your knowledge that the price of oats has fallen in the last few years?—Yes.

5135. Are they not above the average which formerly prevailed, before free trade was inaugurated?—My impression is that oats are unusually cheap at this moment; I know that, as a purchaser, I pay less now than I have ever paid since I have been in Ireland.

5136. That may be true at this moment; but, taking the average of the past five years, do you not know that the price of oats has increased, as compared with a period before free trade?—The Honourable Member may be quite correct, but that is not my impression.

5137. With regard to the price of stock, do not you believe that that has increased in value since the years of free trade?—It has.

5138. Dou you not think that the frequent communication with England, and the great prosperity that has taken place in England which may be attributed to free trade, has been the cause to some extent of that increase in the value of stock?—The chief cause.

5139. Therefore, Ireland to that extent has benefited by free trade?—Certainly; but it must be observed that the stock which the small Irish farmer sells may be called an unmanufactured article; it is young, and it is lean; the finishing process of stock I take to be the most profitable, which takes place chiefly on this side the Channel. I think Leicestershire makes more by the increased price of stock than Ulster.

5140. With regard to manufactures, you stated that there were very few generally in the country; do you think there is any likelihood of Ireland ever becoming a manufacturing conutry?—No; any more than Devonshire or Dorsetshire, or other English counties, which are remote from large towns, and without coal.

5141. Has Belfast no coal in its neighbourhood?—Belfast has not coal; but Belfast is very favourably circumstanced, as being on the eastern seaboard, and manufactures have long been established there. It is exactly opposite Liverpool and Glasgow.

5142. Is that not equally true of the whole of the east coast of Ireland, as to its proximity to coal at a cheap rate, by sea carriage?—Not quite; but you will find that there are other flourishing towns on the eartern seaboard besides Belfast; you will find the prosperity to which I have alluded shared very largely by Newry, Dundalk, Drogheda, and so on; in fact, I am not aware of a single town on the eastern seaboard which is not, comparatively, in a flourishing state.

5143. You stated that there were very few small trades existing in Ireland, or something to that effect; that if you went to the shoemaker, you found that he imported his shoes from England: can you give any reason for that besides the one you did give, namely, the combination on the part of the workmen?—Artizan labour has always been dear and bad in Ireland; you will find that that was a remark of Arthur Young, in the year 1790.

5144. Is it not the case that it must be always very difficult for a country without much capital, and without skilled labour, to compete with a country which has the advantage which England has, even in the manufacture of small articles of daily use?—It must be so; but where you have a population with a natural aptitude for skilled labour, that difficulty would in some measure be got over. At first sight one would hardly expect to find the mountaineers of Switzerland successful as artizans; but we know that Swiss watches and Swiss articles of manufacture do circulate all over Europe. I take it that the Irishman is a man with an exceedingly good head but very bad hands.

5145. From your observation, do you believe that small local trades are decreasing in the country that employ a large portion of the agricultural population of England in English villages; I mean smiths, carpenters, shoemakers, tailors, and a variety of trades of that kind?—I believe they are.

5146. And that those articles are being imported from England?—Yes, simply because they can be imported cheaper and better.

5147. Do you consider that that is a misfortune to Ireland, or not?—I look upon it as a misfortune.

5148. As having a tendency to drive everything to agriculture?—Yes; but I should be very sorry to establish a wall of brass between the two countries; on the whole, I believe that Ireland gains more than she loses by her English connexion.

5149. With regard to the drainage loans in Ireland, have you seen the last Report of the Commissioners?—I have.

5150. Have you observed that the amount taken up for drainage has decreased very largely, going back over a series of years?—It has; it appears to fluctuate largely. The largest amount appears to have been in the year 1848, when it amounted to 379,000*l.*; the smallest amount appears to have been in the year 1861, when it amounted to 29,000*l.*

5151. Have

5151. Have you any idea why there should have been so great a falling-off?—It would rather appear to follow the law, that the larger the amount of prosperity the less the amount borrowed, as, if the Irish landlord borrowed drainage money, not as a profitable investment, but rather as a means of employing his poorer labourers, and accordingly, although it is very much reduced as compared with former years of still greater distress, there is a tendency to augmentation in the last two or three years; for instance, the year 1863 was the largest amount of the previous eight years.

5152. Is the greater part of the surface of Ireland properly drained, to your knowledge?—It is not.

5153. There is an unlimited field open there, is there not, by the expenditure of these drainage loans?—I believe that a very large proportion of land of average fertility in Ireland requires drainage, and might be drained with profit.

5154. Then, how is it, that with so great a temptation before them, the Irish landlords, as a rule, do not avail themselves to a larger extent of these facilities?—I believe, firstly, that the charge, the tax, is a considerable one, including repayment, if I remember rightly, at 6½ per cent.; then the borrowing is burdensome, attended with a great deal of difficulty, there is a good deal of correspondence and trouble, and unless the borrower is a man of energy, the probability is that he would have his drains remain open the whole summer and autumn, and so lose a whole year's use of the land.

5155. Do you believe that Irish landlords, as a rule, have received from their tenant interest upon the money laid out in drainage, that they find it easy to obtain interest upon the money laid out?—No, I should think that some portion as a matter of fact is usually borne by the tenant.

5156. Do you believe that if the terms upon which these loans are made to the public, were made easier, they would be availed of to a larger extent?—That is my conviction.

5157. Do you think that the repayment at 6½ per cent. for 21 years is a heavy tax?—For 20 years, I think it is.

5158. Do you think that is heavy tax on the landlord?—It is.

5159. With regard to the loan for building cottages, are you aware to what extent they have been made use of?—To a very very small extent.

5160. Can you give any explanation of that?—The Irish landlord is too frequently not in easy circumstances, the building of cottages cannot pay anything in a pecuniary point of view, nor am I aware that in the present very backward state of the Irish peasantry, that any such improvement would be as thankfully received as in England, where the style of comfort of the peasantry is so much higher.

5161. Do you think that the landlords take into consideration this question, whether it would be much use building cottages where the population are so rapidly leaving the country?—That may possibly be one element.

5162. Does not the same apply to loans for farm building, owing to the consolidation of farms that has taken place?—Yes, the revolution is going on in Ireland; all persons will agree as to its vastness; few will agree as to its probable termination.

5163. Do you know any sums that are charged to the Consolidated Fund in England, which are now so charged in Ireland in assistance to the local rates?—There are probably many; the only ones which at this instant occur to me, are the salaries of the schoolmasters and schoolmistresses of the Poor Law Union in Ireland, which are charged with the local rates, and which, in England and Scotland, are paid out of the Consolidated Fund; similar remark applies to half the salaries of the medical officers, or dispensary doctors.

5164. Do you know the amount those two sums would approximate to?—If half the salaries of the medical officers in Ireland were thrown upon the Consolidated Fund, it would save the poor rate, the amount of about 35,000 *l.*, the whole of the salaries of the schoolmasters and schoolmistresses, out of 163 poor law unions, estimating them at about 30 *l.* per annum, would amount to 4,899 *l.*; or take the total, the difference would be an imposition upon the Consolidated Fund of about 50,000 *l.* per annum.

5165. The whole charge of the constabulary is borne by the Consolidated Fund in Ireland, is it not?—It is; a portion of the cost of the English county constabulary is now, I believe, borne by the Consolidated Fund, one-quarter.

5166. Do you regard that as a great advantage to Ireland, putting the whole cost of the constabulary upon the Consolidated Fund of England?—It is, but not the whole amount of the cost.

5167. Why not?—The constabulary, in Ireland, have somewhat taken the form of a military force, rather than as an engine for the repression of crime; for the latter purpose it may, possibly, be considered unnecessarily large, however necessary for the former.

5168. Do you believe that if the management of it was in local hands, as it is in England, the expense could be materially reduced?—I have not the smallest doubt of it.

5169. And the efficiency of the force for the repression of crime, and the protection of property maintained?—The latter portion is open to considerable doubt, I think.

5170. With regard to flax; it has been stated that the growth of flax is of very great advantage to the country: have you had any experience of those advantages, from your own observation?—I have not been a flax grower; but, having been resident in the north of Ireland for 10 years, and paid great attention to the subject, my belief is, that except at the present crisis, from the enormously high price of linen, the flax crop does not pay. I am not aware of a single capitalist farmer who grows flax largely in the north of Ireland; it pays best where a very small man grows a patch, and cultivates it by the labour of his own family. It is an exhausting crop; it can only be used at distant intervals of time, and I believe the impression now prevails that the new quack medicine for Ireland, the flax crop, is a delusion. Looking, as I have done, at the growth of flax in the north of Ireland for a long series of years, for fully 40 years, I find the tendency for growing flax is almost stationary, but slightly diminishing. From that period of time, I have, of course, excluded the last three years, during which the American war has operated.

5171. Then, the result is, that, in your opinion, the supposed power of Ireland is in being peculiarly suited for the growth of flax is not in reality an advantage?—That I believe. I may add that

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flax is a gambling crop; it is a crop with which now and then you have great success, and that, like all gambling things is exceedingly attractive to a poor man.

5172. Is it not the case in the north of Ireland, from your observation, that on the largest farms there is the smallest growth of flax, in proportion to the amount cultivated?—Certainly. I would merely venture to say that I am not aware of a single large farmer who habitually grows flax.

5173. Then the growth of flax is confined to the smallest class of farms?—It is a poor man's crop; the experience of years has shown that it only pays a poor man to grow it; it requires a good deal of labour, and an immense amount of manipulation; and, therefore, I apprehend does not pay. In Belgium it is the small farmer who grows it; it is a hand thing; you cannot do it with a large plough.

5174. With regard to the valuation of the country, do yow know the principle upon which that valuation was made?—The legal definition is pretty much the same in both countries, England and Ireland; it is the net rent to be expected from a solvent tenant from year to year.

5175. Should you give it as your opinion that in the north of Ireland, at any rate, that valuation is much below the rent received?—As the valuation of Ireland has, for the most part been nearly all completed by a Government officer upon a uniform plan, it comes up to that definition. As the valuation of England has been conducted by local parties, who had a direct interest in reducing its amount, it necessarily follows that the valuation of England does not come up to the legal standard, or did not come up to the legal standard at the time when I was more practically acquainted with these matters.

5176. Sir *Edward Grogan.*] Is the one much higher valued than the real value of the land?—Much.

5177. Sir *Frederick Heygate.*] In Ireland than in England?—Yes.

5178. The *O'Conor Don.*] You are referring to the poor rate of England, are you?—My impression is, that there was only one valuation at present in England, and that that was made by the local officers; that it was a parish affair in England; that each parish applied for its own valuation, employed its own officer chargeable to its own fund, whereas in Ireland it is done by a Government officer, who makes out one uniform scale.

5179. Sir *Edward Grogan.*] Then there is no uniform general valuation in England, the same as in Ireland?—No.

5180. The valuations here being local?—The one is a local valuation and the other is one uniform valuation for the entire country.

5181. The *O'Conor Don.*] I understand that the parochial assessment of England is an assessment more for the purposes of poor rate; that it has nothing to do with income tax or any other things, as the valuation in Ireland has; is not that so?—I believe not; in both countries there is a power on the part of the Government officer who collects the income tax of acquiring a distinct valuation for the income tax if he is dissatisfied with the parochial valuation, but at present that is a power that is rarely used I think; I cannot speak with perfect knowledge of the facts.

5182. Sir *Frederick Heygate.*] Is it your opinion that the income tax in Ireland, being levied on the valuation of the country, is to a certain extent an exemption, that is to say, that it does not press to the full amount of the rent received; is the valuation, in fact, equal to the rent as a rule in Ireland?—Not fully.

5183. To what extent, in your experience?—It may possibly be 10 per cent. below that; Sir Richard Griffiths estimates it as 20 per cent. below the rent.

5184. For the whole of the country?—For the whole of the country; I am quite aware that that portion of Ireland which was valued first is somewhat higher than that which was valued last. I should wish to add to that answer that the valuation of Ireland has been going on for a period of something like 30 years; that considerable changes have taken place in that period, and therefore, although in one sense it is uniform with that of England, yet it is not perfectly so.

5185. Do you know by whom the valuation of Ireland was conducted?—By Sir Richard Griffiths.

5186. But under him by what inferior agents; who were the actual parties who performed the valuation?—I think he calls them sub-commissioners of valuation, or valuators; they were a low class of men.

5187. Were they not men employed in the Ordnance Survey, civil assistants generally?—They were.

5188. What particular advantages have they of knowing the value of land, or have they any particular advantages?—No particular advantages; by experience, no doubt, they acquired sufficient practical knowledge to enable them to do it.

5189. Does their duty principally consist in measuring and surveying land, but not in ascertaining the value of the different qualities of land?—They profess to examine and to report on the soil, and to ascertain its capabilities.

5190. If in England you wish to have the value of a farm, would you send to a man in a similar position (a sapper or a civil assistant in the Ordnance Survey) to give you the value?—I think it possible that if a sapper merely collected the facts and reported them to head quarters, that by means of the information so collected an accurate valuation might be made, especially as that valuation was liable to appeal.

5191. Does not the value of land in England or Ireland depend upon a variety of circumstances independent of soil, such, for instance, as contiguity to markets or railways, the ordinary rate at which land is let, and the mode of farming in the district?—It depends upon a host of circumstances, of which these appear to form the most important; but I am by no means under the impression that Sir Richard Griffiths left them out of his view in making the valuation.

5192. Are you aware that in the last valuation which came out in Ireland in a great variety of instances, the valuation exactly corresponds with the rent of the farms, even to pounds, shillings, and pence?—I am not aware of it.

5193. With regard to poor rates, I think it was stated that it was a new local tax some years ago?—Yes, it is a comparative recent imposition.

5194. And it was inferred that it was an additional tax upon the land, do you understand it in that way?—It is an additional tax upon the landlord, rather than upon the tenant, I should say; that is to say, the indigent were supported in some way or the other, previous to the introduction of the

the poor law, and I assume it to have been in the most part by begging; at present a rate is collected of which half is contributed by the landlord, and although ultimately all the taxation falls upon the landlord, it is by a slow process.

5195. Do you consider it is an economical measure, by making men of this sort work, who begged before?—That seems to me to be so.

5196. Therefore it is an advantage to the landlord, and not an additional taxation?—But no doubt the present vast hospital accommodation of Ireland, with the superior comforts which are given to the patients in those hospitals, form a considerable element of cost.

5197. Do you know any other country in the history of the world, where a diminution of the population is considered a proof of prosperity?—No.

5198. Mr. *Banks Stanhope.*] I think you stated that landlords had not lately taken up as much money from Government for drainage purposes as formerly?—During the last four or five years the amount appears to have had a tendency slightly to increase, but it has not been as large as during what we may term the famine period.

5199. I think you stated that the amount of interest repaid for 20 years pressed heavily upon the landlord?—Interest and principal.

5200. I mean that the six and a-half per cent. for 20 years pressed heavily upon the landlord?—It did so.

5201. And you think that that, to a certain degree, prevents their availing themselves of Government assistance?—No doubt.

5202. Supposing, then, that the amount of interest and capital to be repaid was spread over 40 years, being less in amount yearly, do you think that would induce landlords to avail themselves more largely of it?—I believe they would. You might do that in one of two ways: you might either reduce the amount of interest or get rid of it, or you might spread it over a greater number of years, either would have the same tendency to reduce the immediate pressure upon the landlord.

5203. Do you believe that the landlords would then avail themselves more largely of the loan?—I do; and I believe that at the present moment land sells for a smaller value where the debt of drainage is imposed than if it had remained undrained and unimproved; so practical people inform me.

5204. Do you not consider that land, practically, is worth more money in a drained state than in an undrained state, even though that tax is put on?—It ought to be so; but as an article of sale, I can readily believe that the purchaser dislikes the trouble; the fact of the repayment occurring at certain periods, it is probable he may be wrong in that conviction; but I still have reason to know that, as an article of commerce, land is worth more without a drainage tax and unimproved than improved, with a drainage tax, assuming that to be recently imposed.

5205. Supposing the tax was lowered, and spread over a larger number of years, would that diminish the objection?—It would, of course.

5206. Do you believe that the best thing that could be done for Ireland would be to drain it?—I do.

5207. That would give considerable employment to the population, would it not?—It would.

5208. At the same time it would improve the land?—Yes.

5209. And it would improve the farming?—It would. There are two ways of treating Ireland; one by an increased expenditure for what may be termed national purposes, such as dockyards and other expenditure of that kind; and the other by the expenditure of money having a tendency to improve the land. I should very much prefer the latter expenditure.

5210. Then do you believe if any assistance was given by Government, it could be best given by giving additional facilities for improving the land?—As a question of expenditure, yes.

5211. Are you aware if any large works of arterial drainage have been undertaken?—I am aware that large arterial works have been carried on; but from a variety of causes they have not been carried on successfully; the amount of the tax has been larger than was contemplated, and the amount of benefit smaller than was anticipated; but still I believe that very large works could be carried on, but not having sufficient practical knowledge upon this subject, I would much rather not go into it.

5212. You cannot state then, whether if the Government gave any money, that would be a proper thing for them to undertake upon easier terms?—I do not think that I am competent satisfactorily to answer that question.

5213. What are the wages now in Ireland, do you know?—They vary exceedingly.

5214. I mean taking the east coast first, and then the west?—I think in the best parts of the east coast, wages are now about 1 *s.* 6 *d.* a day.

5215. Would that be an average?—I think my answer will apply to Antrim and Down; certainly it will apply to the neighbourhoood of Dublin, where I reside, and where I am an employer of labour, and possibly to other parts of Ireland.

5216. Taking the worst parts of the east coast, what do you suppose it would be?—I expect you would find it about 1 *s.* a day.

5217. Taking the best parts of the west coast in a similar way, what do you suppose the wages would be there?—I should think not more than 10 *d.* a day, and there is a difficulty of procuring continuous employment even at that 10 *d.*; that is the difficulty. I take it, it is not merely that labour receives a smaller amount of actual money wages, but that the prospect of continuous employment diminishes also.

5218. Is not the difficulty of obtaining work, one of the causes of emigration?—A very main one, with the largest class of emigrants.

5219. Then additional facilities for draining would, indirectly, check emigration?—Yes, of that class; it would leave the tendency to emigrate of the small farmers, I apprehend, much as it is.

5220. But it would check the emigration of the lowest class?—Certainly.

5221. Am I right in assuming that, as the emigration continues, and as the labourers diminish in number, there would be more work for the remainder, and also a higher rate of wages?—Everything remaining the same, yes.

5222. Am I right, also, in assuming that the rate of wages, and the amount of work available for the population would check the emigration of the lower classes?—Of the lowest classes, but should it happen, at the same time, that there was a continuous emigration of the smaller capitalists, it may follow that the proportion between the employers and employed, the fund out

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of which the labourer is paid, and the number to be supported by it, would remain much the same.

5223. Am I right in assuming that Ireland is in a state of transition?—Yes; it is in a state of change.

5224. Are the small tenants gradually leaving?—They are gradually leaving.

5225. And there is an additional difficulty, I think you say, in small tenants living there?—That is so.

5226. Do you find that, generally, men of larger capital take the farms; I mean that the small farms are put together, and men of larger capital take them?—I am sorry to say that at present is not my experience; a certain amount of immigration has taken place in Ireland, particularly into the south and west, that is known to many Members of this Honourable Committee, but my impression is that that has not, on the whole, been satisfactory to those who have gone there.

5227. Supposing a certain number of small farms are given up, what becomes of them?—They either remain vacant, or are attached to the larger ones. Where the capital of the country is steadily increasing it works perfectly well, if the capital of the country is diminishing they would remain vacant.

5228. If you could get tenants of capital to take the large farms, would not Ireland in time become more prosperous?—Of course all these are matters of opinion, but I have endeavoured to explain my own conviction to the Committee that the improvement of Ireland will not take place by English, or Scotch, or any new farmers with large means coming there, but rather by a gradual slow consolidation of the smaller bits; the five-acre farmer will disappear; then the 10-acre farmer will disappear; in my mind, as life is short, I cannot contemplate the 20-acre farmer disappearing; it may, perhaps, be an event to be expected about the year 1900.

5229. What class of persons do you suppose will take the place of those farmers that are being swallowed up?—I think that the man who now has four cows will have eight, the man who has 20 sheep will have 40, and this class of man being more thrifty and hard-working than his neighbour, he will gradually eat him out, as it were.

5230. Then you contemplate a better class of farms in Ireland?—Yes, at a very low rate.

5231. At present there is an absence of these farms, is there?—Speaking as a whole, there are many intelligent farmers in Ireland, no doubt, particularly in the grazing districts; in the whole series of my answers I have had reference to tillage farms, rather than to grazing farms.

5232. You do not consider that it has been caused by the excess of Imperial taxation?—No.

5233. You think it arises from other causes totally independent of that?—I think that taxation is one of many elements affecting prosperity, and does not at all infer that it is the great test.

5234. Would not the fact of land being drained by the landlords affect farmers of that class more than any change in Imperial taxation?—I think it would.

5235. I think you stated that there are not many manufactures in Ireland generally?—Yes.

5236. You attributed that in a certain degree to the absence of coal, I think?—Yes.

5237. Is there not great water power in Ireland?—There is.

5238. Has that water power been made available for manufactures to any great extent?—It has not.

5239. Do you consider that that arises from the pressure of Imperial taxation?—No.

5240. Does not it arise partly from the fear of the labour that will be imposed upon them?—Yes, from a variety of moral causes as well as physical ones, of which that is one important element.

5241. There is also a considerable absence of English and Scotch capital in Ireland, is there not?—There is.

5242. Does not that arise from the same causes?—In some measure.

5243. Can you suggest any other reason for the absence of foreign capital in Ireland?—Than what?

5244. Than what you call moral causes?—Yes, if you include amongst moral causes, the imperfect supply of labour, I must hold that to be a moral cause, that amongst others; if I wish to set up a mill with a given water-power in a remote part of Ireland, finding I could get the water-power almost for nothing, and that I had abundant capital to do so, and the necessary knowledge, my belief is, judging from those who have tried it, that it would not be successful, caused by dear bad labour, whether from moral causes or whatever cause; dear, bad, untrained labour, the difficulty of moving your machinery, of repairing it, of training fresh hands; there are a quantity of causes which I am not sufficiently a manufacturer to be able to explain, but which must be obvious to any Member of this Committee.

5245. No change in Imperial taxation would improve those causes of failure, would it?—To the extent of the pressure.

5246. Sir *Frederick Heygate.*] Do not these facts prove the weakness of the country?—They prove the backwardness of it.

5247. Mr. *Banks Stanhope.*] Are not all these causes capable of remedy at the hands of the population themselves?—Upon my word I do not think they are.

5248. Am I to understand that the skilled labourers of Ireland could not become more skilled and better labourers?—I do not think that an Irishman will readily become a skilled artizan, even by any amount of effort upon his part.

5249. Do you think then there is something in the Irish population that prevents them turning their hand skilfully to work?—There is so, from a variety of causes.

5250. I think you stated that several English or Scotch farmers who had come to Ireland had not found it as profitable as they had expected?—That is my impression.

5251. Have you ever heard that part of their disappointment arose from the conduct of the labourers upon the farms?—I can readily believe it, though I have not heard of it; I do not think I had any personal communication with any one of them.

5252. I think you stated that there are no assessed taxes in Ireland?—That is so.

5253. That they are very small in amount?—There are none absolutely.

5254. But it would be a very small amount if it were actually levied, would it not?—It would produce a very small amount.

5255. Do you consider, however small it might be in amount, that that would not make a great difference

difference to a resident landlord there?—I think it would inflict a considerable amount of inconvenience, that sort of *gêne* which a new tax involves when you have the certain recurrence of both expense and trouble.

5256. In point of actual expense, although it would be a small tax, it would be a tax upon horses, carriages, servants, and dogs?—Yes; and Ireland being, from the thinness of its population, without any large amount of railway accommodation, without any considerable amount of public conveyances, there is a much greater necessity for putting yourself one way or another within the reach of the assessed taxes.

5257. Would not the absence of the assessed taxes, to a certain degree, render Ireland a cheaper place for a landlord with a large establishment to live in than England?—To the full extent of the amount he would have to pay if the assessed taxes were imposed.

5258. Is not that, as far as it goes, an inducement to a man to live in Ireland and keep a large establishment?—Certainly.

5259. Therefore, as far as that goes, you think it is an advantage to Ireland?—Certainly.

5260. Am I to understand that you consider the best means of raising Ireland would be by giving all encouragement to draining?—Certainly.

5261. Mr. *Finlay.*] I think you stated you considered the charge on loans for drainage so high, that it prevented many landlords from applying for them?—Yes.

5262. What reduction do you think would be sufficient to induce them to apply for loans more freely?—Either the spreading over the period for repayment from 20 to 40 years, or granting it free from interest for a given number of years, say 10 years.

5263. If it was spread over 40 years, the interest would be reduced probably; it is now 6 ½ for 20 years; how much should it be for 40 years?—I am afraid I am hardly arithmetician enough to say without delay.

5264. Supposing the repayment was reduced to 3 ½ or 4 per cent., would that be a sufficient inducement?—I think it would be a very powerful one.

5265. You stated very strongly that you considered Ireland a very poor country?—Yes.

5266. When the population of a country is large in proportion to the producing power of that country, is it not always poor?—Yes.

5267. Do you think if emigration from Ireland were continued to its present ratio, that it would be productive of good or of evil to Ireland?—Upon the whole, I have endeavoured to convey to the Committee, that I believe that emigration will ultimately be beneficial to Ireland; but that during the period of its operation it necessarily involves certain evils.

5268. Are you aware that in some parts of Scotland, in the Highlands particularly, a very large emigration took place a few years ago, greatly to the advantage of that part of the country?—I am aware that a very large emigration took place; I cannot speak with regard to results, as I have not had access to persons residing there.

5269. Are you aware that the persons themselves benefited very much by the emigration, and also that the districts which they left improved in prosperity?—I am not aware of it; I am not aware what the state of Skye at this moment is, whether it is one of prosperity or no.

5270. In your opinion the poverty of Ireland is owing very much to over population, as I understand?—Over population with regard to the existing amount of capital and the means of employment.

5271. Do you think that the want of capital is the cause of that poverty?—That is one main cause.

5272. But if a country has a population so large that it consumes the whole produce of the country, no capital could ever be formed there, because capital is the result of produce over consumption, is it not?—Capital may be considered as hoarded labour; that is one of the main definitions of capital.

5273. Is it not the profit upon labour?—It is the profit upon labour not spent.

5274. The accumulated profit of labour?—Yes; but the Irish emigration is not, at present, exclusively an emigration of the labouring class, it has gone very much higher than the labouring class.

5275. To return to the cause of the deficiency of capital, does it not appear that if a country make no profit, it can have no increase of capital?—That has been exactly the state of Ireland for three or four years.

5276. Therefore, if the population of Ireland be so excessive as to eat up all the produce of the country, there can be no profit left after maintaining the population?—I do not think there was an excess of actual working able-bodied men in Ireland four years ago; and large as the emigration has been, I believe there is a larger number of unemployed labourers at this moment than there was before; not that I attribute that change to the emigration, but to unfavourable seasons which have largely diminished the capital, the fund out of which the labourers were paid in the last four seasons; the capital of Ireland is going down, instead of going up, at this moment.

5277. It was with a view to discover the cause of the recent reduction of the capital of Ireland that I put these questions?—I think that it has being owing to four wet Septembers.

5278. Can you give any explanation of the cause of the smallness of the capital which exists in Ireland, and of its diminution at present?—Ireland has always been a country of backward civilization, physical causes and moral causes acting and reacting upon each other; it is a chronic disease of bad type; as the evils have been the action of centuries, so I believe the recovery must be one of very slow growth.

5279. Then the want of capital, in your opinion, cannot be owing to over taxation or absenteeism?—I do not believe that the want of capital in Ireland, in its existing state, is chiefly attributable to over taxation in Ireland; but no doubt the element of taxation, so far as it exists, is *pro tanto* an evil, that is a mere truism.

5280. It is an evil no doubt; but is it sufficiently great to account for the large deficiency of capital in Ireland?—Decidedly not; I do not believe that Ireland is a poor country, because she is over taxed; but I think she is over taxed, because she is poor.

5281. Do you think that if the taxes were reduced one-half, in Ireland, that the capital would increase rapidly?—Only to the extent of the diminition of the taxation.

5282. Does it follow that it would increase exactly in proportion to the diminution of the capital?—Not necessarily; a proportion of it would probably be spent.

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5283. Take the case of a landlord receiving his rents, and living upon his rents; if the income tax, for instance, were repealed, would he not spend his net rental?—He might, or he might not; not necessarily.

5284. Therefore, it does not follow that the whole of the reduction of that taxation would go to add to the capital of Ireland?—Decidedly not.

5285. Therefore, a reduction of taxation would not increase the capital of Ireland, at least not to that full extent?—No; it would have a tendency to do so.

5286. Sir *Edward Grogan.*] I understand that the tendency of your evidence goes to the fact that you consider the population of Ireland, relatively to the capital of the country and employment, is rather in excess?—On the whole, it is in excess.

5287. You have stated that the emigration that is going on is not the emigration of the actual labouring man, but of a class above him, the small farmer?—Both the one and the other.

5288. That it is a considerable amount of the small farmers who are leaving the country?—Yes.

5289. Were not they themselves in some degree, the employers of labour in Ireland?—They were.

5290. Their absence therefore tends to increase the suffering and want of labour among the labouring classses who remain in Ireland?—So far as they were employers of labour, their absence must, at least for a time, add to the difficulties under which Ireland is labouring, though I believe that process to be ultimately a beneficial one.

5291. A question was put to you whether, if the population of a country was such as to eat up the whole produce of that country, how she could accumulate capital for the employment of her people?—Such a question was put.

5292. Do you think that is the state of Ireland, that the population eat up the whole produce of the country?—Such a state of things never has existed in any country or in Ireland.

5293. Have you turned your attention to the amount of remittances from Ireland to England at any time?—I am aware that large amounts have been remitted: I am not aware of those amounts.

5294. Your attention has been called to the considerable amount of absentee property that is drawn out of the country?—It has.

5295. And to the considerable amount of Imperial taxation which is drawn out of the country?—Yes.

5296. Were they both of this kind, to show, first, that the whole of the produce of the country was not eaten up; and, secondly, that the amount of absentee rents remitted from Ireland would reduce the amount applicable to the employment of labour?—Yes.

5297. Therefore, by the amount of money remitted, and the payment of absentee rents to this country, and the payment of Imperial taxation, Ireland's means of recovering her position was weakened?—Yes.

5298. Can you have any doubt that if the amount of Imperial taxation levied in Ireland were reduced, it would be a considerable inducement to people to reside in that country?—It would be some inducement.

5299. Can you have any doubt that the residence of proprietors upon their estates would be a great advantage to the country, owing to the fact of their rents being spent amongst their own people?—It would be an advantage.

5300. Are there not many circumstances in which a resident proprietor's presence is beneficially felt, which no amount of agents' supervision, however good, can compensate for?—Yes; particularly in a country in a backward state of civilization like Ireland.

5301. Therefore, when you are asked if the inducement to persons to live in Ireland existed; I put the question to you whether it has been found to be operative in practice, to induce these proprietors or English gentlemen, to come and reside in Ireland from choice?—No.

5302. Practically, the cheapness of the country which is supposed to exist, is not found operative in producing that result?—The class of people that I have in my mind, are those with incomes varying from 600 *l.* to 1,200 *l.* a year. I believe that an income from 600 *l.* to 1,200 *l.* a year, may be more economically spent in educating, and bringing up a family in London, than in any part of Ireland.

5303. You were also asked, whether in a great degree, the want of skilled labour in the country was not the fault of the people themselves, who did not get a sufficient stock of education to become skilled labourers?—I never wished to attribute the whole fault to the Irish; there have been a combination of unfavourable circumstances, misfortunes, affecting them; but so far from wishing to imply the whole fault in its actual sense, I have rather endeavoured to convey an opposite impression.

5304. Could they by any amount of personal exertion, educate themselves to become skilled labourers, without capital on the spot, to give them both instruction and employment?—It would be very difficult.

5305. It is therefore the misfortune, and not the fault of the Irish people, that they are not equally as skilled labourers as the people of England?—Rather the misfortune, than the fault.

5306. You were asked whether Ireland was in a state of transition, and you stated yes. Do you mean of improvement or depression?—Looking over long periods of years, I believe it to be a state of improvement; just at this moment I think we are in a pinch.

5307. Since when; do you think that the change from progress of improvement to one of a retrograde character has commenced?—About four years ago.

5308. Previously to that you consider that Ireland was improving; after the great pressure of the famine?—Yes; there was a slow, gradual improvement.

5309. Subsequent to the period of the famine?—Yes.

5310. She then had a period of an opposite character?—Of an opposite character.

5311. Do you consider that the imposition of fresh, heavy taxation upon Ireland at the period of her slow improvement, tended to advance or retard that improvement?—So far as it operated, it retarded.

5312. Are you aware that there was a great increase of Imperial taxation in Ireland during that period?—There was an increase; I am not under the impression there was a very great increase.

5313. Are you aware that income tax was imposed upon Ireland, for the first time, at that period,

period, in 1853?—I think that was not the commencement of a bad period.

5314. She was at that time improving?—Yes; and went on, I think, subsequently to improve, until we had unfavourable seasons; I am not, in fact, disposed to attribute the unfavourable recent result, to the imposition of the income tax, although, to the extent that it prevailed, of course it was an evil.

5315. Is it your opinion that the imposition of the income tax at that period tended materially to retard that improvement, and to weaken Ireland's means of bearing that tax without pressure?—I do not think that it materially affected Ireland.

5316. Did it affect her at all?—Certainly.

5317. Any amount abstracted by taxation from the employment of labour, must have an injurious effect upon the labour market, must it not?—Yes.

5318. If, therefore, the upper classes, the Irish gentry, or the employers of labour, had so much abstracted from them, in the shape of Imperial taxation would they not be the less able to do their duty by their humbler tenants or labourers?—To that extent, no doubt they would.

5319. Was your attention ever directed to the time at which the income tax was imposed upon this country, about the year 1846?—I remember its imposition.

5320. Do you recollect any speech or statement of the Minister of the day, the late Sir Robert Peel, of his grounds for exempting Ireland from the tax at that time?—I have recently seen it in the Parliamentary Debates.

5321. The statement was to this effect, was it not, that he imposed other taxes, which he considered would raise an amount of revenue which, in his opinion, would be a fair contribution from Ireland in lieu of the income tax?—Yes.

5322. It was thought advisable, upon grounds of Imperial policy, afterwards to alter or modify those taxes?—Yes, I presume it was considered at the time of the imposition of the income tax on Ireland, that Ireland had recovered sufficiently to be able to bear it.

5323. That was in the later period?—The later period.

5324. But as to those taxes, which were in the first period imposed upon Ireland, as a substitute for the income tax, by the late Sir Robert Peel, they in point of fact still continued in the country, did they not?—Yes.

5325. And the income tax was imposed afterwards?—Yes.

5326. One of these taxes was an increased stamp duty; are you aware of that fact?—I am aware of the fact, but I do not know what it produced.

5327. It was thought advisable upon grounds of Imperial policy, to reduce the stamp duty generally throughout all parts of the British Empire, of course including Ireland; do you consider that that reduction in any manner invalidates the reasons of the late Sir Robert Peel, why Ireland should be exempted from the income tax?—No.

5328. The other tax imposed upon Ireland as equivalent to the income tax, was 1 *s.* a gallon upon whiskey; it was impossible to raise that owing to the amount of smuggling it gave rise to, and upon grounds of Imperial policy that tax also was remitted; do you consider that the remission of that tax upon grounds of Imperial policy, justified the imposition of the income tax?—Possibly not, but I am really very imperfectly acquainted with all the fiscal considerations of that date.

5329. You were questioned about the valuation of Ireland; I think you stated that the valuation at the period it was first made, was something like 25 per cent. under its actual value?—It was so estimated.

5330. You consider it now to be only 10 per cent.?—Yes.

5331. Have you heard it stated that it is quite equal to the letting value in any part?—I have heard it stated so at this table to-day.

5332. From the period, therefore, at which the valuation was commenced, 30 years ago, up to the present time, the country generally must have merged so much of value?—That is not quite my impression.

5333. Have you seen any table of the real amount of property in Ireland, I mean the income-tax tables?—No; but I see from time to time Sir Richard Griffiths' table, and I observe that he rather increases the rental of Ireland year by year.

5334. Is that so?—It is so, each year shows a small amount of increase.

5335. The *O'Conor Don.*] Of valuation?—Of valuation.

5336. Sir *Edward Grogan.*] Are you aware that the first valuation did not include tenements?—Below a certain value, it did not.

5337. They have since been added to it, have they not?—Yes; the valuation of Ireland, I think, is slightly under 13 millions there; something like 12,600,000 *l.*, if I remember correctly.

5338. You are clearly of opinion, as I recollect, that the incidents of taxation, although the taxation may remain the same, works very differently upon a poor and upon a rich country?—Yes.

5339. As it was put to you, a deduction of 10 per cent. from the income of a man of 100 *l.* a year, is a very different thing from the deduction from the income of a man of 1,000 *l.* a year?—Yes.

5340. Has your attention ever been called to the amount of income tax contributed by Ireland and England respectively; the rate per head?—No.

5341. Just look at that paper (*handing it to the Witness*), and tell me the amount of the five years ending 1854?—I find that the average for the quinquennial period for Great Britain was 10 *s.* 4½ *d.*

5342. Per head of population?—Per head of population; and in Ireland it was 2 *s.* 10¾ *d.*

5343. Will you now give the next quinquennial period?—The last quinquennial period, commencing with 1859, makes the amount contributed per head of population, 7 *s.* 11¼ *d.* in Great Britain, and 2 *s.* 4½ *d.* in Ireland.

5344. Do you consider, from your knowledge of the two countries, that the relativability of the two countries should stand in those proportions?—Rather in the inverse proportions.

5345. Look at that other paper (*handing it to the Witness*), does that paper give you the population of the two countries?—Yes.

5346. And you have there the gross revenue received in the two countries?—Yes.

5347. What is the amount of taxation shown there, as per head of population, in England and in Ireland?—The amount of revenue for each pound is stated in this table, which I have not seen

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seen before, as being 4*s.* 0¾*d.* for Great Britain, and 6*s.* 3¼*d.* for Ireland.

5348. Therefore, the poor country contributes nearly 50 per cent. more than the richer one?—Yes.

5349. I need not ask you if those figures do not show a much greater pressure of taxation upon the one country than upon the other?—They do.

5350. And is that greater pressure upon the country that is least able to bear it?—Yes.

5351. I do not know whether I caught your evidence correctly, but I think you stated that you had heard of Scotch farmers who had come to Ireland, and had not been very successful?—That is my impression; but I cannot give the Committee any information upon that; I have a general impression, but I have not been in personal communication with any of them.

5352. But it is your impression that Scotch gentlemen, who came over to farm, and to make money in Ireland, found it was not a successful operation?—That is my impression.

5353. Will you go so far as to say that they were anxious to return to their own country?—The one, I think, follows from the other.

5354. Is it within your own knowledge that gentlemen, who have embarked largely in agricultural operations in Ireland, have not found them realize their expectations?—Yes.

5355. That they have been disappointed in what they had expected, and that the property upon which they had made expenditure had not realised their expectations?—Yes; my impression is, that in the single case which was most prominent, the person who undertook it would have been totally ruined if he had not had other means of support.

5356. Was the individual whom you have in your mind, a man of great intellect, energy, and capital?—Yes.

5357. Every element therefore that we can judge of to induce success in these operations were at his command?—Yes, he was the architect of his own fortune.

5358. And yet he has not succeeded?—I believe he has not succeeded.

5359. Does not that also prove that Ireland would deserve at the hands of the Imperial Parliament a liberal consideration of her circumstances, in the way of imposing taxes?—Yes, she should be treated as the weaker member of the community.

5360. Is it any satisfactory answer to say this, that there is no tax in Ireland that the people of England are not charged with?—Not a fully satisfactory answer.

5361. I presume you are not able to give any explanation, of your own knowledge, why the employment of industry, energy, and capital, in the instance you have alluded to, was not more successful?—No, I have never seen the accounts.

5362. Do you think that the climate had anything to do with it?—A good deal; a wet country is a very expensive country to farm; again, the Irish soil does not admit of permanent pasture, except in the limestone districts; it throws up coarser vegetation; it is not merely that you have the double rain-fall of England, but you have the constant drip, the constant moisture from the Atlantic, which will throw up inferior herbage, whatever you do, herbage not of so fattening a quality as will grow in a drier soil. Of course, I except from this the best grazing districts of Roscommon.

5363. Those are exceptional districts, I believe?—They are.

5364. However just, therefore, it may be in theory, that all parts of the kingdom should bear the same amount of taxation, that what is paid in one country should be paid in the other, do you think that there are exceptional circumstances why Ireland should be peculiarly favoured?—Yes.

5365. If she be weak and suffering, as she is at present, does not that necesssarily tend to the weakness of the kingdom at large?—Yes; I should be disposed to handicap her lightly at the present period.

5366. You have explained the circumstances, and you state that one of the material causes of the suffering of the country is want of employment, and the want of capital to give that employment?—Yes.

5367. Are you aware that a considerable amount is annually remitted from Ireland to England for the payment of Imperial taxation?—Yes.

5368. Do you know of any large amounts or equal amounts remitted from England to Ireland for employment, or for the improvement of the country?—No.

5369. Have you any doubt, from your knowledge of the country, that there are many most valuable means in which the money might be expended which would lead to a reproduction?—Yes, in the case of drainage; I have gone into that rather fully.

5370. Fishings, piers, and harbours?—Those I am less perfectly informed upon.

5371. Are you not aware of those facts?—You use the word reproduction, and therefore I am unable to say; I cannot tell whether piers and harbours would pay.

5372. Have you any doubt that the expenditure in Ireland of some part of the taxes raised in that country would lead to the employment and improvement of the people, and so far be reproductive?—To a certain extent, certainly.

5373. If the people be improved and in a better condition in life, they use more excisable articles, more tax-paying articles, do they not?—Yes.

5374. The expenditure, therefore, of the Imperial money in Ireland would not be all lost money, would it?—I should be sorry to be thought to recommend the introduction into Ireland of capital raised by taxation for any purpose not reproductive. I would not spend money in Ireland for expenditure's sake, any more than I would do so as a proprietor.

5375. But do you consider that money judiciously laid out in the country would necessarily be lost?—No.

5376. Is it not more probable that it would lead to reproduction?—If judiciously laid out.

5377. Do you know Cork and its district well?—I have been there. I should not like to go into the circumstances of Cork Harbour, for I do not know enough about them.

5378. As a general principle, can you see any reason why, assuming the capabilities of the harbours of Ireland, or some of them, to be equal to those in England, the whole of the dockyards and Government establishments of that description, should be confined to this country?—I must admit that I do see reasons.

5379. Will you explain them?—I consider Government

Government dockyards a species of manufacturing establishment; I think the State, as a State, ought to carry on its manufacturing establishments where it can do so at least cost, and I believe the cost would be higher in Ireland?

5380. On what ground?—On the ground of dear, bad, and unskilled labour.

5381. The labour is unskilled, and, therefore, dear and bad, because it has no opportunity of learning, is that so?—I should not like to expend my money, hoping that, in process of time, unskilled would become skilled labour.

5382. Is that your only reason?—Among others.

5383. You are perfectly well acquainted with the state of this country of course; you have alluded to some local taxation in this country which has been removed from the counties and put upon the Consolidated Fund in their relief?—You are referring, I presume, to the constabulary?

5384. No, I said taken off the local taxation of England and put upon the Consolidated Fund?—One-fourth of the expenses of the local constabulary in England is the only case I am myself aware of.

5385. Look at that Parliamentary Return (*handing it to the Witness*), what is the heading of the first item there?—"Table of England and Wales, showing the Amount claimed in aid of County Rates."

5386. What is the amount of charge from 1846 to 1858, which was upon the county?—That would appear to have been, from the year 1846 to 1858 inclusive, 1,324,000*l.*

5387. And how much of that is placed upon the Consolidated Fund now?—The whole amount.

5388. What is the next item?—Criminal prosecutions, the assizes and sessions.

5389. What is the amount of annual charge there?—Three millions.

5390. During the same period?—Yes.

5391. And what is the amount that has been placed upon the Consolidated Fund?—Three millions.

5392. The next thing is Half-Medical Relief in Unions for the same period; what is the amount there?—£. 1,010,000.

5393. The whole of that is placed upon the Consolidated Fund, is it?—Yes.

5394. And schoolmasters and schoolmistresses' salaries of unions, what is the amount there?—£. 280,000.

5395. And that was placed upon the Consolidated Fund, was it?—Yes.

5396. Just look at the recapitulation, and tell me what is the total amount?—The total charge during that period appears to have been 5,014,000*l.*, all of which appears to have been remitted from local to general taxation.

5397. The table which you have read, refers to England and Wales, does it not?—All which, if I may venture the observation, is eminently injurious; the smaller the fund the greater the probability of economy. I believe the more local expenditure is locally raised the better; I think that money locally expended ought to be locally raised, as far as possible.

5398. *Chairman.*] For all county purposes?—Yes.

5399. Mr. *Longfield.*] Would you say that the converse of that would hold good; would you say that what was locally raised should be locally expended?—No, I would not say not, or else we should have no army or navy, and I do not know what you would do.

5400. Sir *Edward Grogan.*] But you hold that view to a certain extent, do you not?—I am not prepared to say so.

5401. *Chairman.*] Do you think it should be raised from all species of property, or from only the land?—I presume that every species of property should contribute as far as possible.

5402. Should contribute to the local charge?—Yes; there are practical difficulties in the way of making mortgagees pay and so on; but as a general theoretical principle, you should try to get into the net all the local taxation you can.

5403. But there is no difficulty in making them contribute generally?—I think in all countries it is found very difficult to assess certain descriptions of property.

5404. And, therefore, they have peculiar exemptions?—Therefore they have exemptions.

5405. Which are only allowed from the difficulty of the case?—Chiefly from the difficulty on connexion.

5406. Sir *Edward Grogan.*] I wish to call your attention to a Table which I now place in your hands, which gives the rates from 1846 to 1858 inclusive?—Yes.

5407. Will you tell me the amount which is there charged by the counties for the maintenance of convicts and convicted misdemeanants confined in county gaols for that period?—The local charges appear to be 353,143*l.* for the period commencing 1846 and ending 1858, both inclusive; and the remittances during the same period appear to have been 47,047*l.*

5408. In that instance, therefore, the charge, every shilling of which would have been payable by the counties in England, is discharged by the Consolidated Fund; but in Ireland 353,000*l.* would have been the charge, and only 47,000*l.* has been paid?—Yes.

5409. Will you take the next item, "Criminal Prosecutions"?—For criminal prosecutions, from 1848 to 1858 inclusive, the charge appears to have been 225,000*l.*, and the amount remitted 63,000*l.*

5410. Will you give the other two heads which appear here?—"Half Medical Relief of the Medical Officers of the Poor-law Unions in Ireland," the charge appears to have been 194,000*l.* and the amount remitted, nil. "Schoolmasters and schoolmistresses of unions' salaries of 163 unions," at an average salary of 10*l.*, which I must say seems to me very much below the mark, appears to be 23,000*l.*

5411. And how much was granted?—Nil.

5412. Consequently, if the 10*l.*, as the average charge for schoolmasters and schoolmistresses, was increased to the real value, the difference would be still greater?—Yes.

5413. Will you now take the recapitulation of the whole of those items?—The charge during that period of time appears to form a total of 796,053*l.*, of which the grant or remittance appears to have been 110,000*l.*

5414. Something under one sixth of the total amount, is it not?—One-seventh I think.

5415. In England and Wales, on the other hand, the entire amount is remitted?—The entire amount appears to have been remitted.

5416. Does not that difference of treatment of the two countries, one rich and powerful, and better able to bear these local charges than the other,

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other, appear very strange to you?—It does so, but I am not aware of what the circumstances may have been, which led to what appears at first sight to be a remarkable inconsistency.

5417. Can there be any doubt whatever that the abstraction of so much money for the payment of local taxes from the means of employing the people and improving the property, has acted injuriously and prejudicially to the country?—Yes, to the whole extent of the imposition of the tax.

5418. You used an expression, which I am not aware I gathered correctly; that the new proprietors were less regardful of the tenantry upon their properties, than the old proprietors were. Do you mean that coming in as total strangers, they had not those ties and connections that existed between the old proprietors and his tenantry?—Yes, but it is very dangerous for me to generalise largely upon the very small number of facts that I have in my mind.

5419. Have you any doubt whatever, that the repeal of the corn laws in Ireland was a very heavy blow, indeed to her agricultural industry?—I think it was a heavy blow.

5420. But it was a proportionate benefit to the Kingdom at large?—Yes.

5421. Has Ireland received from the Kingdom, in your opinion, either in the remission of taxes or any other shape, an equivalent for the injury she so received?—No important concession occurs to me at this moment, as having been made.

5422. Would there not therefore be additional reason why the condition of Ireland should be favourably considered at the present moment by the Government?—Yes.

5423. Do you mean your answer to the last question but one to refer to this, "that you could not point to any legislation which was specially beneficial to Ireland"?—The answer rather referred to the remission of any taxation, that there was no special remission of taxation as to Ireland.

5424. Can you point to instances of the imposition of taxation?—Yes.

5425. If Sir Robert Peel considered, when the income tax was imposed upon this country, that it was just and reasonable to exempt Ireland from the income tax, do you think, taking the present circumstances of the country into consideration, that such a remission would be just and reasonable to the country now?—These are all questions which are rather out of the scope of my own line of duties. I have no doubt that the remission of the income tax in Ireland would be eminently popular, and that it would, to a given extent, be very useful to all classes of the community, by enabling residents in Ireland to expend a certain larger portion of their income in a manner directly to benefit Ireland.

5426. May I extend that answer as far as it is applicable to this, that the more expenditure you have in Ireland on the part of the Imperial Government, in useful and reproductive work, would also be a great benefit to the country?—A still greater one, I think.

5427. With regard to these particular local taxes to which I have called your attention, 5,000,000 *l.* is the amount remitted to the counties of England within the periods specified in that return, and paid by the Consolidated Fund; that Consolidated Fund is contributed to in part by Ireland, is it not?—Certainly.

5428. *Pro tanto*, therefore, the ease granted to the English ratepayers in this country was a burden upon Ireland?—To the extent of her partnership.

5429 Have you any idea what proportion the revenue contributed by Ireland bears to the revenue contributed by England?—No, it is very difficult; so much of the revenue of England is by indirect taxation, and a great part of that indirect taxation appears in the English returns and not in the Irish, duties upon tea, and so on.

5430. Would you consider the income-tax returns as giving anything like a fair estimate of what was the means of taxation of the two countries?—The income-tax comprises the upper and middle-class people of the one country, and the upper and middle-class people of the other country.

5431. Then you do not think that would be a fair estimate?—It would be a fair estimate of the upper and middle classes of one country, not going down to the great body of the people that that do not contribute in either country.

5432. If, therefore, Ireland has to contribute to the Consolidated Fund, out of which these local burdens of England were entirely paid, she has certainly an equal claim, has she not, to have her local burdens of a like character entirely defrayed out of the same fund?—I should think so, with the means of information at present before me.

5433. Mr. *Longfield.*] You say that the Irish race are not handy, and not adapted by race to manufactures, is that so?—That is so; and accordingly I find that when you try the Irishman as an emigrant in new fields and new scenes of labour, the man generally has to perform the rudest and the commonest work; you find him a hewer of wood and a drawer of water, so far as his own generation goes. If you fix him there, and a second generation grows up, they may be free from it.

5434. In truth, then, each race in the world is distinguished or gifted with various capabilities?—Yes. Let me add that I consider, on the whole, the Irishman to be a more intelligent man than the Englishman, *qua* his brains, but he has a strange inaptitude for handicraft.

5435. There are compensating gifts, then, in Providence to the various races; some may be more handy, and some more intellectual?—I presume so.

5436. Take the Chinese, for instance: they are particularly handy and good calculators, are they not?—Yes.

5437. Is it not also the case that the Irish, from almost time immemorial, have been something of a nomadic and something of an agricultural population?—Yes.

5438. As to the pressure of taxation, I need scarcely ask you if you have read many works upon taxation?—I have.

5439. Do you think that the mere money amount of a tax at all represents the injury which such a tax may inflict upon the social progress of a nation?—Possibly.

5440. That the injury to the social progress is not represented by the amount of the tax?—Yes; and therefore when the Irish people complain of the amount of taxation, we are looking at it from an English point of view; and knowing how small a proportion of her national wealth is absorbed by taxation, and are apt to undervalue the amount of suffering inflicted upon Ireland by equal taxation in the one sense of the word.

5441. Then,

5441. Then, viewing the word, "taxation" in a scientific sense, in which the writers upon political economy have used it, it means not merely the pecuniary amount but the pressure upon the moral capabilities and social status of the people: is that so?—Yes.

5442. You have said that England, in point of pecuniary amount, is heavily taxed, but in point of power, lightly taxed?—Yes.

5443. Therefore the social capability to bear it, and the money capability also have existed?—Yes. I believe I used the words in this sense, that England was the most lightly taxed country in Europe, and Ireland the most heavily taxed, although both, nominally, are liable to equal taxation.

5444. Is it not a fact also, from your extensive knowledge, that you are able to tell the Committee that agricultural nations have never been able to bear a great increase of taxation, and that it presses more heavily upon them than it does upon a manufacturing country?—Yes.

5445. In truth, is it not a fact, scientifically known to you by your reading and experience, that agricultural populations are very slow in advancing in prosperity?—In prosperity and in population; and accordingly we find that the non-manufacturing counties in England stand very much in the same state as to population that they did at the time of the Norman conquest.

5446. As to the capability of Ireland, do you believe, from your knowledge of Ireland, that her capabilities are not at all developed yet?—They have not been developed.

5447. Would you think then that by a slow and unchecked development of its capabilities, its capital could be largely increased from its resources?—I think, in the absence of disturbing causes, gradually the capital of Ireland will increase more largely as compared with the number of persons to be supported out of it, the rate of wages will gradually rise higher, farms will gradually grow up; but I look at the result of this action as a question of time. I am not aware of any short cut to Irish prosperity; I wish I did.

5448. Have you any doubt that the diminution of the pressure of taxation must tend, however slowly, but tend with certainty, to promote its prosperity?—Yes; taxation is a pure evil, but a necessary one.

5449. But is not that evil greatly increased when that taxation is also in the nature of absentee rents?—Yes.

5450. You have stated that absenteeism is injurious to the country?—Yes.

5451. By withdrawing rents, raised by industry, to be spent out of the country?—Yes, and there are certain moral evils besides.

5452. But it is injurious to that extent by the drawing capital out of the country?—Yes, particularly out of an agricultural country.

5453. Is not taxation raised in the country and spent out of it precisely on the same footing as absentee rents?—Yes.

5454. I think you have stated that the value of some of the stock might have increased?—Yes, the value of stock I believe has increased.

5455. Is not that ambiguous, whether it is per head, or the gross value of all cattle?—I believe that the money value of all the stock at this moment in Ireland, represents a smaller amount of value than it did 5 or 10 years ago, but that each individual animal is somewhat more valuable than it was at that more distant period of time; the price is higher, but the amount held is smaller.

5456. Mr. *Finlay.*] Have you seen that return (*it was handed to the Witness*)?—I have seen something like it; it would seem from this Parliamentary Paper, that the value of live stock was estimated to be in round numbers 29,000,000 *l.* in 1852, and 31,000,000 *l.* in 1862, showing an increase of 2,000,000 *l.*; in the year 1841, it appears to have been 21,000,000 *l.*, and in 1851, 29,000,000 *l.*, showing an increase of 8,000,000 *l.*; or in other words, taking the two periods together, for the last 20 years there appears to be an increase of 10,000,000 *l.*

5457. Mr. *Longfield.*] Taking that to represent it, is not it a remarkably slow increase of prosperity allowing it to be any increase?—It is a slow increase, but I apprehend if this return had been carried down to a later period, we should have seen a diminution; in fact, I have reason to know that.

5458. Is it not the fact that that represents a very slow increase for 20 years, in the progress of the country, and is it not much more than counterbalanced by the diminution of the farming progress?—Yes.

5459. In the last 20 years, has not Ireland sustained the following disadvantages, namely, taxation being increased by 50 per cent., the income tax, the succession duties, the spirit duties, the stamp duties being imposed; and has not that taxation been increased at the rate of 50 per cent., within 20 years?—I have not had an opportunity of examining the figures referred to.

5460. Has it not been largely increased?—It would appear to have been largely increased.

5461. Has not Ireland sustained the additional disadvantage of the repeal of the corn laws. I am not now talking of the general principle of free trade, but has not Ireland sustained a disadvantage from that?—Yes, I have admitted that upon several occasions to day.

5462. Has not Ireland, also, sustained the disadvantage of a succession of most disastrous harvests?—Yes, first and foremost.

6463. Of a great cattle disease amongst sheep and cows?—Yes.

5464. And has she not sustained, what would appear at first to be a minor disadvantage, that of emigration?—Yes.

5465. Are not those five circumstances which I have now enumerated a series of calamities or disadvantages which very materially retarded her prosperity?—They must have done so, and they have.

5466. Local expenditure, I think you said, should be made from local taxation?—I should prefer leaving all sums which are to be locally expended, and are under local control, to be locally collected.

5467. Take the parks of London as an illustration; do you know the amount of expenditure which, upon your principle, would be raised in London for that purpose?—I do not wish to go at any length into the question of the London parks, but I must say that I think those parks are enjoyed by a very large proportion of the inhabitants of the United Kingdom; if the principle was to be extended to the establishment of a set of gardens in every second, or third, or fourth-rate town in England, Ireland, or Scotland, I think that would fully prove the principle, that money should be locally raised which is to be locally expended.

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5468. Then you rather think that London differs from all other places, and that it forms an exception to the general rule, that local expenditure should be raised from local taxes?—Yes: although I must add that I have never lived in London.

5469. You think, in fact, then, that local expenditure in London should be raised by public taxation, do you?—I think that a capital does differ from any other portion of the kingdom.

5470. Is a Dublin a capital?—Yes, Dublin is a capital.

5471. If all the public expenditure in Dublin for the improvement of the park, St. Stephen's Green, and other matters, should be paid by Imperial taxation, you think Dublin should be beautified in the same way as Westminster Bridge and that locality has been beautified by public taxation?—In the relative proportions of the importance and population of Dublin, as compared with London, I think she has a claim to that amount of similar expenditure.

5472. Are you not certain that the relative importance of London, in every way, has been in truth increased by the fact that the great part of her expenditure is out of public, instead of out of private, or local taxes?—No doubt the fact of the expenditure on the parks does make London a more pleasant place of residence.

5473. Mr. *Finlay.*] Do you consider Edinburgh in the same position as Dublin?—Certainly

5474. Mr. *Longfield.*] Has not Edinburgh, in her royal palace, in her royal parks, an expenditure which is derived a good deal from public taxation?—I believe that the money spent in the London parks, and to some small extent spent in the Phœnix Park and Edinburgh, is money uncommonly well laid out, for the advantage and happiness of all classes of Her Majesty's subjects.

5475. Have you any doubt that the enormous amount of Imperial expenditure, in London, has conduced to the prosperity of the capital?—Yes; I believe the money to be well spent, and wisely spent. I wish we could get a little more of it for the Phœnix Park.

5476. Mr. *Banks Stanhope.*] I think you were recommending that a certain sum of money should be spent in Dublin, on the Phœnix Park, and other purposes?—I would rather not go largely into that subject; a certain grant has been made, 17,000*l.*, which may or may not be adequate.

5477. Did I understand you, just now, to recommend that additional sums ought to be paid?—I do not think I am a competent witness to that fact.

5478. The *O'Conor Don.*] I think you stated that, with regard to expenditure, you rather approved of productive expenditure in Ireland, than expending money merely for the sake of expenditure?—Certainly.

5479. In speaking of productive expenditure, you particularly referred to the encouragement of drainage?—Yes.

5480. Are you aware that in Ireland very advantageous and large drainage works could be undertaken by Government which really could be undertaken by no private individual, such as the drainage of the Shannon, which has upon several occasions been reported on, as a very advisable thing to be carried out?—Yes; but speaking with my present limited means of information, should it be the determination to advance larger sums of money for important drainage, like arterial drainage, if the parties benefited are to contribute, I should very much prefer that being done by officers under the command of the parties, repaying it, in preference to officers employed by the Crown.

5481. But do not you think that the country would have a very just claim for large works of such general importance as that, being to a certain extent done, without actual repayment being exacted, from the immediate locality where the work would be carried on?—I think they ought to pay. If I hold land liable to be flooded by the Shannon, and you increase my rental to a larger amount than the amount of my Shannon tax, I think it is but fair to call upon me to repay it; it is a private benefit, and therefore I think that the person benefited ought to pay, just in the same way as if you drain a field, the person who borrows the money for that drainage, I think, ought to be required to repay it. You may make the burden light to him, but I think that the whole amount of the principal should be repaid.

5482. Then your idea is, that the whole amount borrowed for, what I call a national work, should be repaid?—I have not, in my mind, any work that can be properly called national. I was rather thinking of relieving thousands of acres of land, liable to periodical floods, like the Shannon. The large drainage at Lough Neagh is another drainage case; but I think the community benefited should repay the whole of the money borrowed for the purpose. The period of repayment may be made long, so as to make the burden of taxation light, but I think they should repay it.

5483. With regard to the wages for labour in Ireland, are you not aware that they vary very much at different parts of the year?—They vary at different periods of the year; they vary in almost every province in Ireland, and they vary in almost every part of the same province. It is exceedingly difficult to express, in a sentence, the varying rate of wages; but I think, with the exception of the harvest and the wheat harvest, wages differ more, upon the whole in Ireland, as to amount, than they do in England, because the demand for labour being excessively great in England, the English farmer is obliged to give that which he can get it for; therefore, I think they vary more in England than in Ireland.

5484. Although at certain periods of the year in Ireland there is very little employment at all in certain localities, is there?—Very little. I do not think a man in Ireland works for nothing. As far as my experience goes, where I have lived, as an employer of labour, I have never found wages fall below a certain amount.

5485. Mr. *Lowe.*] In what respect do you think that the repeal of the corn laws has injured Ireland?—By reducing the price of that which the community had to sell, its corn.

5486. That is, it has diminished the growth of corn in Ireland?—Yes.

5487. Do you consider Ireland a country well adapted to the growth of corn?—No; it will only grow the inferior cereal; that which pays worst, the oat.

5488. But it grows that very well, does it not?—It grows it pretty well.

5489. Do you think that the repeal of the corn laws has discouraged the growth of oats in Ireland much?—I do; and I ground that opinion upon the fact that thousands of acres which used to grow corn have now been thrown into pasture.

5490. Were

5490. Were those acres well adapted for the growth of oats, do you think?—Under the corn laws, but not under the present state of things. I do not mean that that is the sole cause; matters of this kind are of a mixed nature, and if you attribute everything to one cause you are wrong.

5491. When you speak of the ill effects of the repeal of the corn laws, you mean mainly with reference to grain, I suppose?—Yes.

5492. You say that Ireland is a poor country; in what sense do you use those terms, they are ambiguous?—They are very ambiguous.

5493. I want to know exactly what meaning you give to them?—A country in which the mass of the population are worse fed, worse lodged, worse clothed, worse paid than any part of Europe to which my travels have extended.

5494. By country, you mean the mass of the population, do you?—Yes.

5495. That is the working class, the peasantry?—The working people.

5496. That expression does not apply to the upper or middle classes, does it?—I should say that there was no middle class existent in Ireland in the sense in which we use the word in England; as to the upper classes, the upper classes depend mainly upon rent; rent in England is, to a certain extent, a fixed and certain source of income; a man who has 5,000*l.* a year in Lancashire, will receive it pretty certainly, whatever be the seasons or the weather; a man with 5,000*l.* a year in Ireland, will one year receive 5,000*l.*, and the next year will receive 3,000*l.*, the next 2,000*l.*, and at the time of the famine, to make a bull, he would have paid more than he received if he had direct taxation besides.

5497. Would he pay income tax besides, if he received nothing?—The income tax did not exist at that period.

5498. Supposing a gentleman has 1,000*l.* a year in England, and 1,000*l.* a year in Ireland, do you think he ought to pay on income tax in England, and not in Ireland, because England is a rich country, and Ireland a poor country; is that the principle you would lay down?—I do not think that in England the man should be charged income tax on 1,000*l* a year, and not in Ireland.

5499. You think that the income tax ought to be charged on Ireland if it is charged in England, do you?—I am not going to imply that either.

5500. Will you be so good as to explain what you do imply?—On the whole, I apprehend, that all taxation is an evil, though a necessary evil; that its imposition must, in some measure, depend upon the ability of the country so taxed to meet the taxation; that to remit the income tax from the Irish landlord would, to a certain extent, not only benefit that landlord, but also benefit the poor; but I have not gone, and I do not intend to go, to the extent of recommending the abolition of the income tax in Ireland; that is a very wide and important question, which I do not think I am a competent person to express an opinion upon.

5501. But you are of opinion that the remission of the income tax in Ireland will be a considerable benefit to the country, that is, to the Irish people?—That is my impression; I may also add that, if we could do without the income tax in England, it would be a very important point.

5502. Are you aware that if it was remitted in Ireland, it must be made up by some other tax?—*Pari passu* its abolition in Ireland would be more beneficial than in England.

5503. Taking into account that the great part of it, according to what has been urged to day, would be remitted to absentees?—If it was to be remitted at all, it should only be remitted to those who resided in Ireland for the whole or a portion of the year. I say, if it were done at all; I have not recommended it.

5504. Are you aware that if it were remitted at all, we must levy taxes both in England and Scotland, in order to make it up?—Yes.

5505. Do you think it would be a legitimate ground to levy a tax on Scotland and England, to be employed in paying people to live in Ireland?—If the abolition of the income tax of half a million a year were of a nature so much to benefit Ireland and the mass of the people as to make Ireland a self supporting member of the community, instead of a poor one, I should think the money well spent; but I should hesitate before I recommended that abolition, nor have I ever done so.

5506. Do you see any probability that the remission of the income tax would go any way towards making Ireland a self supporting member of the community?—No; the income tax is paid by the rich man, not by the poor man; of course that portion of the evil of the taxation would also be felt by the poor man, but if I intended to remit the taxation of Ireland, as compared with England, I would rather take some tax to which all parties more equally contributed. I should not pick out the income tax, nor have I intended to state so to this Committee.

5507. Can you suggest any tax, the remission of which would give more relief to the country; that is, to the poor?—There are small pieces of taxation which I should be disposed to take, the whole class to which my notice has just been called; the items that were transferred from local to imperial taxation in England, items taken off the county rate, for instance, and imposed upon the Consolidated Fund that cannot be called a remission of taxation, but I have already remarked to this Committee that the granting of money, which was not, properly speaking, a remission of taxation for certain beneficial objects, such as the drainage of land might be beneficial, of course the principal being repaid.

5508. But that is done now, is it not?—It is done, but it is done on terms which show from the annual amount borrowed that it is not considered generally beneficial if you get in a country like Ireland with its net value of 15,000,000*l.*, the amount borrowed last year, and that rather an augmented one of only 58,000*l.* I think the Committee will concur with me in thinking that the majority of the Irish landlords do not think it a profitable operation.

5509. When you speak of the local taxation, I suppose you are speaking with reference to the Committee of 1858 upon Irish Taxation?—That has been put into my hands.

5510. I presume you are aware that that does not give a complete view of the subject?—I should think not.

5511. It gives a view of taxation upon certain lands?—Yes.

5512. You have not before you a complete view of the subject?—No; nor have I studied the subject completely.

5513. Would it not be better to get that before being quite decisive on the subject?—Yes.

5514. Will you allow me to suggest one or two topics on the other side; there is the police, for

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for instance?—I apprehend that the whole of the police is charged upon the Consolidated Fund in Ireland, and that in England three-fourths of it is; but I have ventured to remark that possibly the police force is not employed, raised and maintained solely for local benefits; that it is a small army, not a police force.

5515. Still it is also for local purposes, is it not?—It is also useful as a police force; without it you would have to pay the parish constable.

5516. There is another item on the other side; railways?—That I have gone into very fully.

5517. That is to be set on the other side, is it not?—Certainly.

5518. There is another item; Ireland had four millions and-a-half remitted of the sum advanced at the time of the famine, had she not?—Yes; the whole argument goes to show that Ireland is more lightly taxed than England, in one sense, and more heavily in another; that is not exactly a question of amount, but the ability of the two countries to bear taxation has been more prominent to my mind.

5519. You think that Ireland as a poor country, is not able to bear the same scale of taxation as England?—Certainly; I believe that the amount of taxation that is borne by England would crush any other country in Europe; Ireland is in partnership with her, and therefore she is taxed as the rich country, while she is a poor one.

5520. Can you point out any tax that has a crushing effect upon Ireland; because I suppose this effect is made up by individual taxes, and by pressure upon the individuals who pay them?—If a man has a shilling a day to spend, and if one penny represents the amount of the luxuries he enjoys; we will call that luxury tobacco, or whiskey; if you tax a great proportion of that, I consider that is a serious evil to the man; if you make his wages double, it is a much smaller evil; if you make them treble, it is a still smaller evil, and so on; it is exceedingly difficult in taxation, first to define what is crushing, and next where it crushes; its tendency of course is to keep a country which is poor, poorer; it forces it to remain poor.

5521. As to the subsistence of the Irish peasant; does he pay any tax upon any item he consumes except whiskey?—He uses tea.

5522. Does he use tea much, practically?—He does practically use it. We sent certain returns, for the information of Sir George Cornewall Lewis, when he was Chancellor of the Exchequer, and went very fully into it with him. The Irish peasant does use tea, and tobacco, and a certain quantity of whiskey; whether for his own benefit or not is another question; at all events, he does, in that way, contribute to taxation.

5523. Do not you consider that he ought to contribute somewhat?—Yes, but the question is, how much?

5524. Do you mean that he contributes in an unfair degree; that he pays more than his fair contribution. He pays nothing for his meat, or bread, or porridge, does he?—No, nor does the Englishman.

5525. He pays nothing for the materials of which his house is composed?—Nor does the Englishman.

5526. But can you say that a person who has all the necessaries of life free, and only pays for luxuries, is subjected to a crushing taxation?—It seems to me that it is precisely this case, where a rich man and a poor man agree to keep house together: the rich man requires to have expensive furniture, servants, and everything in good style, and he requires the poor man who joins him in this partnership to pay his amount. You would say that the man's poor relations would have all these advantages, and yet he would only have to pay a small amount. The man would say, "Yes, that is perfectly fair, but I have not got it to pay;" but it is a partnership, and there is the difficulty.

5527. Is not that rather a question of expenditure than taxation; assuming the expenditure to be warranted, we come to the operation for raising it?—Yes; but a rich country will always have a very large expenditure.

5528. I am not speaking of expenditure, but of taxation?—If Ireland was left to herself, and was a separate nation, a consummation which I devoutly pray may never exist, I have not the least doubt that she would raise her army by conscription; we should not find each soldier costing 100*l.* a-year; and so on with regard to everything else; she would do everything more economically. But, upon the whole, I beg to say that I consider that Ireland gains most enormously by her English connexion, notwithstanding this taxation.

5529. I would rather wish to call you back to the question of taxation; we have rather shifted to expenditure. I want you to show me how the Irish peasant, who has something more to pay for whiskey, tobacco, and tea, is subject to a crushing and unfair taxation; that is the point we are at now?—I presume that crushing taxation has a tendency, to the extent to which it prevails, of making him the worst fed, the worst lodged, and the worst off person in Europe. If he paid less for his tobacco, spirits, and other things, to that extent he would be better off, and he would have more to spend in other ways.

5530. If he was in the condition of a serf, bound to give compulsory labour to his master, would he be in a better position?—I think he would be in a still worse position then. I do not wish to say that the Irishman is as badly off as the Pole; I trust he is a good deal better off.

5531. I thought you said that the Irish were worse off than the people of any other nation?—What I said was, that they were worse off than any other people I had visited. I have not visited Poland or Russia; I referred rather to the six or seven leading communities of Europe.

5332. With regard to England, could not you make out the same case, for instance, in Wiltshire; the wages in that part which I am acquainted with are seven or eight shillings a week; has not Wiltshire, therefore, the same cause that Ireland has to ask for a remission?—It has a case of its own.

5533. What could you say to the case of a person in the Western Highlands, in the mountainous districts of North Wales, in the mountainous districts of Cumberland, or the western part of Yorkshire, where they have a bad climate and a barren country to contend with?—If you can show that a line of mountain with a certain boundary to it forms a separate community, I think, to an extent, you might be able to do so. We have Ireland separated by a great big ditch, and therefore we can clearly distinguish her case; and she has also been separately dealt with in almost all Acts of Parliament; a great proportion of

of legislation deals with Ireland separately from other portions of the United Kingdom.

5534. You have given a view of Ireland to-day which I may call desponding; I do not know whether you think that such an epithet can apply to your evidence?—I have endeavoured to describe a community very badly off, suffering under great evils; but I have ventured to predict a slow and gradual return to prosperity.

5535. That is in the course of 150 years, I think you state?—I have seen an improvement in my lifetime, therefore I trust it may be a little more rapid than that. I do not expect that at a very distant period of time Ireland will be as well off as England, or that the Irish people will be as well off as the English people.

5536. Supposing you had been before a Committee of this kind five years ago, what opinion should you have expressed of Ireland then?—My opinion at that time would have been somewhat more hopeful.

5537. It would have been a good deal more hopeful, would it not?—No, I do not think it would have been a good deal more hopeful. The evil which five bad seasons has done, I have always held, and have stated to day, that five good seasons will bring you to where you were before, and what evil the wet has caused the dry weather will restore.

5538. The evil of the climate is no novelty, is it?—No; and the condition of the Irish is no novelty.

5539. Why should that alter our estimate of the country; why should we allow ourselves to be depressed by a thing that we know must always happen?—Ireland has always been poor and miserable, but with an altering amount.

5540. But why should these bad seasons alter our general estimate of the capacities of the country?—I do not wish them to do so.

5541. But as I understand you, you have done so?—No.

5542. You said that five years ago you would have given a more hopeful opinion?—Only that Ireland was then better off, that is all.

5543. You would have given not exactly the same view as to her future prospects, at all events?—Yes, apparently so.

5544. Only that she has lost ground, owing to these visitations of Providence?—Yes, that is the view I have expressed before.

5545. Sir *Frederick Heygate.*] Mr. Lowe asked you whether it was not just to tax at the same rate 1,000*l.* a-year in England and 1,000*l.* a year in Ireland. Is 1,000*l.* a year in Ireland as good as 1,000*l.* a-year in England; is it as certain, and has it as few drawbacks?—£. 1,000 a-year in Ireland will enable you to purchase a larger quantity of corn, more thin beasts, and more horses, and a smaller quantity of clothing; it will enable you to purchase a nominal larger amount of labour, in reality a smaller amount of labour.

5546. Mr. *Hankey.*] I understand you to say that the remission of the income tax to Ireland would be eminently popular?—Eminently popular; that I am clear about.

5547. Would it be equally eminently popular if, at the same time, the income tax was taken off England?—No; it would appear in the one case to be a special favour.

5548. If Ireland requires some special consideration to relieve her from the state of unequal taxation as compared with England, would it not be better to do so by offering greater inducements to reproductive expenditure, such as advances upon low rates of interest for drainage, or other matters, rather than by a differential system of duties?—Yes; if it was proposed to give relief to Ireland; upon the whole, I should not select the income tax as the favourite tax to take off.

5549. Would you propose to take off any of the indirect taxation, in the way of Customs duties?—I think not; I think the practical evils of having a separate system of Custom-house regulations would be so great, that it would not be desirable.

5550. Has not some such advantage been afforded to Ireland by the advances to railways that have been made there by the Exchequer Public Loan Works?—I am not aware under what circumstances those advances were made.

5551. Are you not aware that the public loan works have made considerable advances to Ireland for railways, whereas they are not permitted to do so for English railways?—My impression is, that the amount of money actually advanced by the Exchequer Loan Commissioners, for the construction of Irish railways, does not form five per cent. of the whole amount expended; I speak according to the best information I have.

5552. The remainder has been found by Irish capitalists themselves?—Yes.

5553. *Chairman.*] If incomes of a certain lower class (say, of 500*l.* a year) were exempted from the income tax in Ireland, do not you think that would be a very popular measure?—I think it would be very popular among all the 500*l.* a-year men.

5554. Sir *Edward Grogan.*] You were asked if you knew any branch of trade or industry in Ireland that was crushed by taxation; is it within your knowledge that a very great reduction has taken place in the number of distilleries in Ireland?—I am aware of it; that escaped my recollection at the moment. I am also aware that recent changes have very much injured the paper-makers of Ireland: that has not been done by recent taxation, but by admitting foreign paper; it has been done by the taking off of a restriction.

5555. Has the trade or industry of the whiskey manufacture been crushed?—Yes; I believe that two-thirds of the Irish distilleries have been totally ruined.

5556. And has that been by putting the same rate of duty upon Irish produce as upon English?—Yes.

5557. Has it had any effect in England?—That I do not know.

5558. Have you any doubt whatever that the items of local taxation from which the counties in England have been relieved, and which are charged now upon the Consolidated Fund, ought in justice to be remitted to Ireland in the same way?—I should think so; but really some of those items are quite new to me.

5559. And that quite irrespective of what would be the nature of other items of local taxation?—I think so, according to my present impression.

5560. Mr. *Hennessy.*] With reference to what Mr. Lowe asked you, can you tell the difference which seems to exist between the condition of the adult able-bodied labourer in Ireland and in England generally?—Shall we take Lincolnshire, for instance, and compare that with County Down;

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I select Lincolnshire as an instance of an agricultural county enjoying the highest rate of wages, and undisturbed by the manufacturing question; it is a long way from manufacturers; I believe the Lincolnshire labourer gets about 12*s.* a week in winter, and 15*s.* in summer; we will leave out the question of harvest, it is better to take a fixed rate; I believe the Lincolnshire labourer is employed during the 52 weeks of the year, while the Down labourer is a considerable portion of the year unemployed; that the Lincolnshire labourer has a certain proportion of animal food, call it cheese, call it meat, call it bacon, daily for his food; that he has a two-storied house, healthy and well drained; that he is well clothed; that when he gets old he has out-door relief in the shape of a weekly pension; and that in all respects as compared with the labouring population of the more advanced portions of Europe, he is well off; that the Irish county of Down labourer, on the other hand, will receive, at the outside, 9*s.* a week; that during a considerable portion of the year he will be unemployed; that he will live in a house constructed of mud walls, of one story; that he will not touch animal food of any description, except on very rare occasions; he will probably use a certain quantity of buttermilk; that he will be very badly clothed; that when old age overtakes him he will not have the weekly allowance that is given to the English labourer, and which weekly allowance, I believe, in the existing state of Ireland, could not safely be offered him, with reference to his own or any other class in the kingdom.

5561. Supposing that, in Ireland, the labourer you describe, during some time, say of severe frost, was thrown out of employment; and that in England, the labourer, owing to a similar cause, was also thrown out of employment for a few weeks: in each case, what happens to him? —Out-door relief is not granted to an able-bodied labourer, in England or in Ireland, except in cases of sudden and urgent necessity; and my impression is that a week's frost would not be held to be a case of sudden and urgent necessity.

5562. Mr. *Lowe.*] Do you think that the Lincolnshire labourer contributes no more to the revenue than the Irish labourer?—He unquestionably contributes more; but whether his contribution is not effected with less suffering than in the other case, is a point to be considered.

Martis, 28° die Junii, 1864.

MEMBERS PRESENT:

Lord John Browne.	Mr. Hankey.
Sir George Colthurst.	Mr. Longfield.
The O'Conor Don.	Mr. Lowe.
Colonel Dunne.	Mr. Banks Stanhope.
Sir Edward Grogan.	

COLONEL DUNNE, IN THE CHAIR.

JOHN STEPHEN DWYER, Esq., called in; and Examined.

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5563. *Chairman.*] I THINK you are a Magistrate of the county of Limerick?—Yes, and of the county of Tipperary.

5564. And grand juror both of the county of Limerick, and of the county of Tipperary?—Yes.

5565. Are you well acquainted with both those counties?—Yes.

5566. I believe you have turned your attention to the condition and statistics of Ireland, have you not?—Yes, very much. I have been 19 years living in Ireland.

5567. In the neighbourhood of Limerick?—In the neighbourhood of Limerick, and from that down to the borders of Leinster.

5568. Are you acquainted with and have you studied the valuation of Ireland, and can you give your opinion with reference to it?—I have a personal acquaintance with the comparative valuation and rental for which lands will let in the districts which I have mentioned.

5569. You have seen a statement of the Chancellor of the Exchequer in the House, that there is a great discrepancy between the rent and the valuation; do you agree with that statement?—No; it is exaggerated.

5570. Do you believe that, in all places, the rent exceeds the valuation by any great sum?—No, it does not in all places.

5571. There are places in which the valuation exceeds the rent, are there?—There are; if you will allow me, I will explain. In rich lands, or wet places, such as where there are beautiful prospects, domains, the rent exceeds the valuation; and the richer the land is, the more the rent exceeds the valuation. In poor lands you cannot get the valuation for it. I own some of the best land in Ireland, and some of the worst, and I have a personal knowledge of it. I own one townland, called "Mount Misery," it is so bad.

5572. And that is valued at more than the rental?—At more than I could get for it, if it was to be let.

5573. Do you know what the instructions to the valuers are in Ireland, or whether they are the same as they are in England?—No; I have only reference to the Act of Parliament.

5574. Generally, will you state, if you know them?—The net annual value of the lands were to be taken in either case.

5575. Are you aware that whatever, under the first valuation, was under the actual value, it was made up by the subsequent tenement valuation?—I cannot speak, of my own knowledge, to the tenement valuation, for it has not come into force in either of the districts with which I am connected; but I know, from report, that that has considerably increased.

5576. And that would be added to the present valuation of your country subsequently, which you think approaches very nearly to the rent, and in some places exceeds it?—Of course; I think I can give you Sir Richard Griffiths' evidence upon that subject to the Committee of the House of Lords. Sir Richard Griffiths, in his evidence, says:—"My valuation is the letting rent, independent of all rates paid by the tenant;" and half the poor rates are paid by the landlord in Ireland.

5577. That is, the whole of the tithe is paid?—The whole of the tithes are paid.

5578. And half the poor rate?—And half the poor rate.

5579. Do you think that a landlord receives as much rent in amount as the amount at which his income tax is charged?—Not one year with another, if he has tenants holding directly from him, except in good land.

5580. You think that he rarely receives it?—Rarely. I have written to Mr. Henry Trench and Mr. Spaight, who promised to send me the items of thousands a-year, to show how the accounts balanced with the valuation; I shall have it by the next day of the Committee's meeting.

5581. What do you think is the effect of the income tax upon the lower classes?—The effect naturally is, that men who pay the income tax cannot employ as much labour as they could before.

5582. And therefore the effect is felt by those classes who do not pay the income tax as well as by those who do?—Of course; the general taxation of the country comes out of the incomes of the entire body of the people.

5583. Can you show what you conceive to be the effect of the income tax in each country; how it affects each country?—It affects Ireland more severely;

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severely; because, if you deduct a portion of a small income, it is felt much more than if you deduct a portion from a larger one. When a man comes to have an income above 1,200 *l.* a year, he need not care much about 100 *l.* a year; he has everything that he requires; but a man with an income under 1,200 *l.* a year finds that a very small deduction from it presses severely upon him.

5584. Is not the income tax chiefly applied upon Schedules A. and B., which affect land in Ireland more than upon Schedule D. and other schedules?—Yes; Schedules A. and B. are about two-thirds; not precisely, but about that.

5585. Do you not think that there is much more difference between the amount of the income tax raised under Schedule D. in England than there is under Schedule A. in Ireland?—If we can believe Mr. Gladstone himself, of course there is, and if we believe the report of the Commissioners of Inland Revenue; for example, Mr. Gladstone, in answering Mr. Whalley, in the House of Commons, on the 14th of June 1860, said: "On commencing the examination of the bearings of the income tax, we find confronting us the fact, that whereas upon the whole of the assessment under Schedule D., those who come under it often pay upon less than their real income. I do not speak of cases of fraud, though I fear they are not unfrequent, in consequence of a liberal construction of the law in almost every case; I believe I may say in every case, without exception, those who pay under Schedule A. pay upon the real amount of their income. The tax, therefore, if severely and technically analysed, will be found to press more severely at this moment upon Schedule A. than any other."

5586. That is in England, is it not?—He was speaking of the empire generally. Then there is the Sixth Report of the Commissioners of Inland Revenue, and at page 20 they state: "We think it our duty from time to time to call attention to the deficient returns of profits under Schedule D. We have already reported to your Lordships one remarkable case of recent occurrence, where a trading firm, having returned 'nil' as their profits for the year 1861-2, the surveyor induced the district commissioners to assess them at 12,000 *l.*, and upon appeal obtained a close confirmation of his estimate, by proof from their own books, that the correct charge was rather more than 12,000 *l.*, as the average of the three preceding years. The penalty of treble duty was inflicted by the district commissioners, and was paid. To take another example from a different part of the kingdom. A. B., some years ago, returned 15,000 *l.* as his assessable income, but the amount was raised by the Commissioners to 20,000 *l.*, on which he paid."

5587. The fact is, then, you do not think Ireland has had any favour shown in the collection of the income tax, as compared with England?—Certainly not; because the amount set down under Schedule D. far more than compensates for any deficiency in the assessment under Schedules A. and B.

5588. Can you make any comparison as to the produce and value of land in each country?—I propose to prodnce the valuation made by Lavergne, in his work on Rural Economy.

5589. Will you state, from your own knowledge, whether you consider the produce of land in Ireland is equal to the produce of land in this country?—It certainly is not.

5590. Do you think an acre of land in Ireland is worth what an acre of land is in England?—It is not; that is, taking it acre for acre of cultivatable land or growing land.

5591. Do you think that the produce of each acre is the same?—I am quite sure it is not. When I knew England well, I often compared it with Ireland, but I have not been in England for 19 years.

5592. In your opinion the produce of each acre is not the same?—It certainly is not; it cannot be.

5593. Do you consider that the condition of the lower class of persons in Ireland has improved of late years?—No.

5594. In none of its counties?—No.

5595. Neither in clothing or food, or in anything else?—As to clothing, they are very badly off just now, in consequence of not being able to get calico for shirts, or cord for trousers.

5596. What do you think is the cause of that deterioration in the condition of the people?—It is partly the effect of the humidity of the climate on our crops, and to a great extent, in my mind, it is owing to the undue pressure of taxation. If we believe M'Culloch's principles, it completely illustrates what he lays down as theory.

5597. Do you think that the taxation is pushed beyond the point which it ought to be?—I do.

5598. Are you aware what proportion of the taxation which is collected in Ireland is spent out of it?—I know that a great deal of it is spent out of it.

5599. Are you able to state the sum?—I am not.

5600. Do you think it is more than the proportion Ireland ought to pay?—I have no doubt it is; because there is nothing else to become of the revenue beyond what the votes show. I can only take the Appropriation Act for a guide.

5601. Are you aware what the amount of the revenue is at this moment?—At this moment I am not, but our latest returns state it at 6,700,000 *l.*

5602. Do you think that represents the entire of the revenue that is raised in Ireland?—Certainly not.

5603. What other revenue is there?—There is what I call "the unaccredited revenue."

5604. Will you state to the Committee what you consider that uncredited revenue is, the items of it, and the amount, if you are in a position to do so?—What I mean by uncredited revenue is the revenue that it was arranged, under the eighth section of the sixth article of the Union, should be credited to Ireland upon commodities consumed in Ireland, but which had paid duty in this country.

5605. Will you state what they are?—There are a great number of articles; do you want a list of them?

5606. Will you state what you consider is the amount of that uncredited revenue?—It is very difficult for me to state precisely the amount, but if the Committee will allow me to adduce the evidence of Sir Henry Parnell, I can do that; he valued it at 300,000 *l.* a-year.

5607. Lord *John Browne.*] In what year was that?—In the year 1832.

5608. Is it larger now?—It must be larger now.

5609. *Chairman.*] Was 300,000 *l.* the amount at which Sir Henry Parnell stated it in the year 1832?—It was.

5610. Was that the entire of it?—That was the entire at which he estimated it.

5611. Would

5611. Would you have estimated it at the same amount, or are you aware of what it was?—I am inclined to think that it must be considerably greater.

5612. Are you at this moment aware of how much greater it is?—I have no means of knowing what it is at this moment.

5613. Are you aware that there are absentee properties in your country?—There are.

5614. What in your opinion has absenteeism upon the people?—An injurious effect.

5615. Will you state how it injuriously affects the peasantry?—In this way; men who are absent from their property do not make improvements; they do not attend to the condition of the people; they know nothing about them, and are in many instances careless.

5616. Do you think that absentee properties are as well managed as others in the country?—Not generally, but some of them are.

5617. Do you think that the drain of absentee rents to England has any effect upon the condition of the country?—Certainly, and upon the revenue also.

5618. Is there any disposition in your country to throw small farms into large ones?—There is, in the remote parts of the country.

5619. Will you state what the cause of that disposition is?—Consolidation is considered very useful, and I believe it is useful in the case of land that will carry grass permanently; but with land that is obliged to be broken from time to time, which will not carry more than the grass consequent upon the sowing of grass seeds, it will not answer.

5620. Do you consider that the cereal produce in the districts with which you are acquainted have diminished or increased?—They have very very much diminished.

5621. Have the green crops diminished?—The producing power of the country is less altogether.

5622. Mr. *Banks Stanhope.*] Why?—There is not as much money spent in farming as there was; capital has been withdrawn, and employed elsewhere in a manner more productive, making more return.

5623. *Chairman.*] Are you aware that the style of cultivation is very much changed; that before the flood of emigration occurred, a good deal was done in Ireland by spade husbandry, as in Belgium, and that that has ceased upon the poorer farms?—To a great extent it has, and there is a good deal of the land that is only fit for spade husbandry.

5624. I believe a good deal of that kind of thing was done in the western or southern parts of Ireland, where there are a great many patches of land between the rocks?—Yes; you could not get a plough and horses through it.

5625. Is a good deal of that abandoned?—It must be.

5626. The population upon it was considerable, was it not, in former times?—It was; but it has gone now, in Clare, all along towards Kilkee.

5627. They suffered more in those districts by the destruction of the potato than any other part, did they not?—They did.

5628. Do you think it is possible in Ireland to continue the land, or most of the land, without occasionally cultivating it?—I cannot say the proportion of Ireland that cannot be cultivated, but there is a very large proportion of it, and of the most productive part of it, when it is properly cultivated in a four or five course shift.

5629. It must be broken up?—It must be broken up.

5630. Are you aware that in Ireland you must have green crops and agriculture, in order to produce cattle fat enough, except at one season of the year?—Of course you have no right to attempt to rear cattle, unless you can give them green crops and hay in the winter.

5631. And therefore cultivation is absolutely necessary?—Yes; but in very rich lands it should be restricted to just as much land as would give the green crops for the cattle that you want to keep over the winter.

5632. But the disposition is to throw the land from agriculture into pasturage, is it not?—It is.

5633. And is not that a cause of the diminution of the people?—It is one of the causes.

5634. Are you aware of the decrease of the cattle of the country?—Yes, certainly; one remarkable thing about the decrease of cattle is, that you cannot get a single animal at a fair as you used to do; you must buy them in lots; the poorer classes do not rear cattle now.

5635. Therefore, unless the large farmers breed cattle, they are not to be had?—No.

5636. Formerly it was different, was it not?—Yes, every poor person almost that had a cow reared a calf.

5637. And then they were bought by the larger graziers, I suppose?—They were bought by the larger holders for the purpose of keeping over.

5638. Do you think the sheep and other description of stock has also diminished?—Certainly; the prices will tell you that.

5639. The prices are much higher, are they?—The prices are unnaturally high.

5640. But the quantity of stock of all kinds, in Ireland, has diminished, has it?—Very much.

5641. Have they been transferred from the middle and low-class farmers to the higher-class farmers?—Yes.

5642. Do you think that has been another cause of the diminution of the people?—The class of farmers of between five and 15 acres cannot hold on; they are in a state of ruin; they must keep a pair of horses to cultivate 15 acres, just as much as to cultivate 30 (I am speaking of the Irish acre); and that absorbs so much of their return that it is impossible to carry it on.

5643. Are not the prices of all kinds of grain very low now?—They are very low now.

5644. Do you think that the repeal of the Corn Laws had any effect upon Ireland?—At first it had a very great effect; it frightened persons, and induced them to throw their land into grass that was unfit for it, and it was impossible to bring it back again, except by the importation of guano from the South Seas; it would not give a crop of corn so as to make manure to bring it into cultivation again; that is the reason for the unaccounted-for land that you see in Mr. Donelley's return.

5645. That is the land that is said to be thrown out of cultivation, is it?—Yes.

5646. Therefore, in fact, the land in Ireland, in addition to the loss in stock and agricultural produce, has been thrown out of cultivation?—Yes, Ireland imports corn largely now, instead of exporting it to the great extent she did.

5647. Have you any idea of the amount of those exports?—Yes, I have a paper showing that the exports have fallen away to less than half what it was, and the importation has increased tenfold; I am speaking, in round numbers now;

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now; but I can give the exact figures, if the Committee like.

5648. Are you aware of the trade of the town of Limerick?—Nothing more than what I learn as a guardian of the Limerick Union.

5649. Are you aware whether it is increasing or diminishing?—All the tradespeople are complaining.

5650. Of its falling off?—Of its falling off.

5651. Do you know to what extent?—I cannot tell.

5652. You have stated your opinion of the condition of the country; can you suggest anything that you consider would be for its amelioration?—One of the great points for its amelioration would be giving a power of outfall to the water from the great rivers, so as to enable a thorough drainage to be carried on.

5653. Do you mean arterial drainage?—Yes; such rivers as the Shannon, the Nore, and those large rivers.

5654. Do you think that the arterial drainage has been successful in the Shannon?—It is not arterial drainage that has been done in the Shannon; obstructions have been placed there for the purpose of rendering it navigable.

5655. Then it is not that kind of drainage you mean?—No; I would wish to have such an arrangement in the Shannon as would enable us to control its waters.

5656. Do you think that arterial drainage should be effected on the part of the Government?—Certainly, I think so; the articles of the Treaty of Union provide that, where there is a surplus revenue, it shall be applied for the purpose of social advantage; and if we can show there is a surplus revenue, we have a right to claim it.

5657. Can you show that?—If the Committee will wait awhile.

5658. Then you cannot do so?—Not at present.

5659. Is there any other remedy that you can suggest to the Committee?—Really I do not know that it is my place to suggest remedies here.

5660. *Mr. Lowe.*] You said, I think, that the income tax pressed much more heavily upon Ireland than it does upon England?—Yes.

5661. Will you have the kindess to state your reasons for that opinion?—Because the income of Ireland is very much smaller; and the incomes of the people living in Ireland are generally small, and the abstraction of a portion of a small income presses much more heavily upon the owner of it than the abstraction of an equal proportion from a large income.

5662. Are there not persons living in England whose incomes are small?—I dare say there may be.

5663. You have mentioned the case of a person with 1,200*l.* a year. Take that case. Do you think that a man in Ireland who pays income tax upon 1,200*l.* a year suffers more from it than a man who, in England, pays upon the like sum?—No, I do not. I do not speak of an individual case, I speak of the nation; an aggregate of individual cases.

5664. You say you speak of the nation; the nation does not pay?—No.

5665. It is the individual who pays, is it not?—It is the individual who pays; the individuals form portions of the aggregate.

5666. Then, if it is the individual who pays, you must take the case of some individual. What I want to know is this: suppose the case of an individual having a certain number of pounds a-year in Ireland, and an individual having the same income in England, paying the same income tax; is the one more heavily taxed than the other, in your opinion?—No, I should not say that one was more heavily taxed than the other; but then there are peculiar circumstances connected with living in Ireland which, perhaps, bear more against the man with 1,200*l.* a year there. There are some advantages, and there are many disadvantages; the man with 1,200*l.* a year in Ireland might wish to give his sons a superior education, and have to send them here for that purpose.

5667. There are also great disadvantages in different parts of England and Scotland, are there not; different counties vary much from each other?—Yes, certainly.

5668. Then where is the hardship upon the man residing in Ireland, as distinguished from the case of a person residing in those parts of England and Scotland?—One of the objections that I have to living under an income tax is, that I believe we ought not in justice to pay it; I think that we are paying more than our share already.

5669. I think you were asked whether the produce of each acre in Ireland was not less than it was in England?—Acre for acre, I believe it to be so.

5670. Is not the taxation that falls upon those acres less?—Taxation is one of the causes that has prevented the application of capital to land.

5671. But, as far as the land may be said to bear taxation, is not that relative smaller value taken into consideration in the imposition of that taxation?—Yes, but you forget that there is some land that cannot bear any tax.

5672. *Chairman.*] But is it so; is the relative value taken into consideration?—Yes, it is relatively. I stated just now that the poorer the land the higher the valuation was in proportion to the rent, so that it bears more heavily upon poor land in proportion.

5673. Do you think that an acre in England is taxed higher than an acre in Ireland, taking poor rates, tithes, and all those things that are placed upon it into consideration?—Do you mean higher in proportion to area, or higher in proportion to produce?

5674. In proportion to produce?—I should not suppose that the acre in England was taxed higher in proportion to produce.

5675. Mr. *Lowe.*] I suppose you are not very familiar with the taxation of England?—Except from books; I have not been in England for 19 years.

5676. *Chairman.*] This is a very important question, and I am anxious it should be clearly understood. Are you aware that an acre in England and an acre in Ireland are very different things?—I am perfectly aware of that.

5677. Taking acre for acre of the same size, what we call the statute acre, do you think that the acre in Ireland is pressed more hardly upon in its valuation than the acre in England. Is that what you meant the Committee to understand?—What I meant the Committee to understand was, as to the proportion borne by the tax to the produce in grain.

5678. Mr. *Lowe.*] My question was, "according to the valuation"?—Then I cannot answer that question.

5679. *Chairman.*] What is it according to produce?—According to produce I think it is pretty

pretty nearly equal; perhaps, in the poorer parts of Ireland it is higher.

5680. Mr. *Lowe.*] You say that Ireland is suffering very much under the pressure of taxation; that that is the cause which is interfering very much with her prosperity; is that so?—I think so.

5681. Can you point out any tax that is pressing upon her?—The general pressure of taxation.

5682. But there is no such thing, is there, as a general pressure of taxation; it must press upon individuals if it presses at all, must it not?—It must press upon the entire body of the people.

5683. But by pressing upon individuals?—By pressing upon each individual.

5684. Will you point out some individual, or some class of individuals, whose industry is materially impeded by the taxation that they pay?—I should say my own.

5685. How so?—Because, if I had the money that goes in taxation, I could make much greater improvements than I have done in my property.

5686. But do you suppose, if you were relieved from taxation, that you would be allowed to remain in your present state very long?—I never proposed to do away with all taxes, only to equalise them. I object to paying 6*s.* 3*d.* in the pound instead of 4*s.* -½*d.*; if I was left with that difference I could make good use of it.

5687. Can you show any branch of industry that is prevented from coming into existence, or which is destroyed, by the taxation that you pay?—There is land in Ireland that is altogether put out of cultivation by the pressure of taxation; there is a class of land that can pay no rent, that is described by Mr. Ricardo, and that class of land is thrown out of cultivation altogether, and it was cultivated before 1853.

5688. If it pays no rent it bears no taxes, does it?—Because it cannot pay either; the return from it would barely recompense the man who expended his capital and labour in cultivating it; it would leave no surplus.

5689. Then it would yield no rent?—Of course there could be no rent.

5690. Then there would be no tax, would there?—I have some land now that only yields a nominal rent, and which is released from taxation for the next 14 years, because I brought it under the Drainage Act. I let it for a nominal rent, a shilling an acre, for the purpose of getting it into cultivation.

5691. What I want you to show me is, how taxation interferes with your occupation as a country gentleman. Show me some instance; the instance you have given is that of land that pays no rent, and therefore pays no tax; that land, therefore, cannot be interfered with by taxation, can it?—I did not say that it paid no tax; you have added something for me.

5692. What tax does it pay?—It pays county rate and poor rate.

5693. Those are local rates, are they not?—Yes.

5694. I am speaking with reference to Imperial taxation?—The people living upon it, and who would have to make their existence by cultivating it, pay taxes upon tea, sugar, tobacco, and various other commodities.

5695. What is the effect of that?—The effect is that they cannot earn as much as will enable them to do it, in consequence of the pressure upon them of the local taxes; they therefore turn their industry to some other object.

5696. We are not speaking of local taxes, but of Imperial taxes. I want you to show me what they are prevented from doing by the taxes upon sugar, tobacco, spirits, and so on?—They are prevented making the improvements which they would otherwise do.

5697. What sort of improvements?—Drainage is one.

5698. Sugar and tobacco are not necessaries of life, are they?—They are *quasi* necessaries, if not entirely necessaries; a country would be hardly called a civilised country in which sugar was not used extensively; at least more uncivilised than Ireland.

5699. Then, do you think that the Irish peasant ought not to pay any taxes at all?—No. I should be satisfied to let him pay his share. Let us be put upon an equality; let us pay 4*s.* -½*d.* in the pound, and I shall be perfectly satisfied.

5700. You do not ask that he should be released from these taxes, then?—Of course. I am not a leveller or a socialist.

5701. I asked you to particularise a tax which pressed heavily on the peasant, and you point to the tax which the peasant pays upon some articles that he consumes. I want to know whether you wish that he should be relieved from those taxes, and that he should pay nothing, in fact?—I said before that I did not wish any one to escape paying their fair share of taxation.

5702. Then do you not consider Ireland is injuriously affected by those taxes?—Ireland is injuriously affected, exactly as Mr. M'Culloch describes; you have his theory, and you have the practice precisely bearing it out.

5703. I am asking about the Irish peasant, and the taxes, which in your opinion, press upon him, as I understand you; you do not wish that he should have those taxes remitted, do you?—I do not think any man should escape paying his fair share, in proportion to his ability.

5704. Then those are not the taxes which you complain of?—I would reduce all those taxes, so as to place us in the position in which we ought to be.

5705. Would you reduce the taxation upon sugar and tobacco in England as well as in Ireland?—I have no objection to your reducing it as much as you like in England, only let the two countries pay their respective shares.

5706. If these taxes were taken off should we not have to put on fresh taxes, in order to make up for the deficiency?—I do not think any English gentleman would complain of that, if they thought they were doing an act of justice.

5707. Is not the case you make out this, that the peasants are grievously oppressed by taxes, which you do not recommend should be taken off?—I do not recommend any particular tax, of course; that is for the Chancellor of the Exchequer, or for gentlemen who know more about the matter than I do.

5708. Will you point out any other class besides the peasantry who are affected by the pressure of British taxation?—Every class of industry is obstructed.

5709. Everybody would be rich if nothing was taken from him, I suppose?—If less was taken from him; you are putting it in a form that I cannot exactly understand.

5710. The business of this Committee is to suggest, if we can, anything for the good of Ireland. You say that Ireland is charged by the weight of taxation which she bears. We do no good by generalities. I want you to point out to me some tax that is crushing Ireland, and then we

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we can consider whether or no we can recommend its repeal. Take any tax you please, and particularize it, because no country is crushed by taxes in general?—No, the entire mass of taxation presses upon individuals, but there is a very wide difference to a man holding a portion of his property as I do, having the income tax collector coming and making me pay very likely at a time when I want the money very much for other purposes.

5711. *Mr. Longfield.*] Will you confine your attention to the income tax at present, and state how that acts injuriously to Ireland?—It withdraws the means of employing labour productively.

5712. Do you know that it so operates with regard to yourself and others?—I do.

5713. Then will you state how its remission will benefit the people of Ireland?—The way in which it would benefit the people would be by leaving them so much more to spend.

5714. Do you know that, in fact, it so operates with regard to yourself?—I do, of my own knowledge.

5715. Mr. *Lowe.*] Do not you think that the people of Ireland get any consideration for those taxes?—They get a consideration for part of them, but not for the whole.

5716. Is there any other tax that you can point out which injuriously affects the condition of the people?—It is the general taxation.

5717. You have said that farms of 15 acres are going out of cultivation, or being abandoned, as I understand you?—They are being consolidated.

5718. And you gave very good reasons for it, that is, that the same apparatus would cultivate twice as much land; do you think that taxation has anything to do with that change?—I do not think it has particularly, but the circumstance of the same apparatus cultivating twice as much land; but I am quite sure that the pressure of taxation has an influence on the 15-acre man, as well as any other man.

5719. What tax has affected the 15-acre men; they do not pay income tax, do they?—No.

5720. They do not pay taxes upon their horses; they are exempt from that, are they not?—Yes.

5721. Then where is the pressure?—The pressure is on their consumption; it reduces the exchangeable value of their produce; it is rendered less than it would be if taxation was less.

5722. How is that?—For example. If I want to get an article that paid either excise or customs, I should have to give a greater quantity of my corn, or butter, in order to make up the tax, than I otherwise should, and that renders my operations less profitable, and therefore discourages me from making further expenditure.

5723. It does not alter the exchangeable value of your produce, but something artificially augments the exchangeable value of the things that you want to purchase; is not that the case?—The value of my produce is real value, it is subsistence.

5724. There is no tax on a horse in Ireland, is there?—No.

5725. Suppose you exchange the 15-acre farm produce of corn or potato for a horse, does taxation alter that?—No, but taxation alters whatever tea, and sugar, and tobacco is used. If the man uses whiskey it alters that; he would give about double the number of stones' weight of corn to get a gallon of whiskey to what he would have done before.

5726. In other words, if he was supported, like the rest of the community, without paying taxes, he would be better off than he is now; is that what you mean?—I never thought of anything so foolish.

5727. Mr. *Banks Stanhope.*] Have you been engaged at all in draining land?—Yes, I have got land of my own drained.

5728. Have you ever borrowed any money from the Government for that purpose?—I have.

5729. Upon what terms did you borrow that money?—I was to pay 6½ per cent. for 22 years.

5730. Have you ever had any reason to complain of those terms being a heavy charge or not?—Of course I feel the payment of it, but I have got very good value for it.

5731. Do you find that your tenants are willing to pay you the same?—My tenants, generally speaking, are of a class that I have nothing more to do with than to receive rent. They hold under nominal rents; small head-rents are what I have, in most cases, except what is in my own possession, and land about Mount Misery. I am, in fact, a mere annuitant.

5732. Are you aware whether, in your part of the country, much money is borrowed from Government for drainage purposes?—There has been more borrowed by the county of Limerick, I am told, than by any county in Ireland.

5733. Has the amount borrowed increased or decreased in the last few years?—It has decreased lately.

5734. Why; do you know?—Some persons complained of the drain upon them, and that it did not pay them. As I said before, as far as my experience goes, I found it pay me very well.

5735. Do you believe that if the period of repayment was increased, and the annual charge diminished, that would be of assistance to the persons borrowing the money?—It would encourage them very materially.

5736. Supposing that the period for repayment were extended from 20 to 40 years, and the annual charge reduced to 3½ instead of 6 per cent., would that be a great encouragement, in your opinion?—Certainly, and a great advantage.

5737. Do you believe, as far as you know your own county, that that would be productive of much good?—Very great.

5738. Do you believe that Irish landlords would borrow more money for the purpose of drainage in that case?—I have no doubt of it.

5739. I suppose that would lead to the greater employment of the lower classes, and an improvement of the climate?—It would, and an improvement of the climate.

5740. I suppose it would also make you less dependent upon climate, would it not?—Yes, it would improve the climate.

5741. But the land being drier, it would enable your crops to be more forward in the autumn?—Of course.

5742. And less liable to the effect of bad weather?—It would enable spring work to be done sooner; there are certain lands that you cannot put your horses into, to do spring work, until the dry weather sets in; and the consequence is that there is a great hurry, and it is done in a slovenly manner; whereas, if the land was drained,

drained, you would be able to have the crops all in good time.

5743. I suppose it would also render the capital of a small farmer more available?—Certainly; he would be able to get a much larger amount of work done with the same machinery by spreading it over a greater period.

5744. Therefore, if there was a greater scarcity of capital in the country, so far as the drainage was concerned, it would, practically, increase that capital?—Of course land becomes much more productive from drainage; its powers of production are increased, particularly grass land; the quality of the herbage improves very much.

5745. Do you not think that making these loans for drainage easier would be a more practical way of relieving Ireland than a diminution of taxation?—I think we should have both.

5746. Supposing you had to choose between them, a diminution of taxation, or an encouragement given to spending a large sum of money in the drainage of the country, which would do most good in your own country in your opinion?—I apprehend that the overcharge is so great that no expenditure can countervail it.

5747. The money spent in drainage would all go to the benefit of the locality, would it not?—No doubt.

5748. Are you quite certain that the remission of taxation would go to the benefit of the locality?—It would go to the benefit of the country at large.

5749. Supposing there are any absentees?—There are absentees.

5750. Supposing any money is spent out of the country?—By absentees, do you mean?

5751. Or by persons who sometimes leave Ireland for a temporary time?—I think there ought to have been a provision made in the Articles of Union.

5752. I am not talking of that; supposing money was spent out of the country by absentees who go to live abroad for some time, either in foreign countries or in England, all the money remitted by them for taxation would be no gain to Ireland, would it?—Certainly not.

5753. Therefore it comes to this, that as to any sum spent in drainage the whole good would be gained by Ireland?—Any remission of direct taxation would be of advantage, but the remission by indirect taxation upon articles of consumption would be no advantage, because they do not consume them in Ireland; what I mean is, that they would derive advantages as far as direct taxation went. For example, the income tax, if they lived out of Ireland and resided in France, they would pay none; that would be a relief to them, but they would derive no advantage from a remission of taxation to Ireland, as far as regarded articles consumed, because they consumed them in another country. Before we leave the question of drainage, there is one thing which, perhaps, I may be permitted to suggest; I think that, in any arrangement made about drainage, there should be some clause introduced to include tenants having a good valid lease for five years more than the time for repayment; that they should be allowed to borrow without the aid of their landlords; for I find that landlords are very little inclined to assist tenants who would do a great deal of good, and whose security would be as valid as that of the landlord.

5754. Do you mean that the tenant should have the power of borrowing money from the Government upon the security of his lease?—I do; that would be as perfectly secured as the other.

5755. Would the Government have a prior claim to the landlord in that case?—Of course.

5756. Would the landlord be willing to allow anybody to step in between him and the tenant?—How could he help it; where middlemen borrow now, the Government has a prior claim to the head landlord, but the head landlord, if he is not paid, can evict; but Government has a higher claim at this moment.

5757. You mentioned arterial drainage; has it not been generally the case that arterial drainage has cost much more than was usually estimated in Ireland?—I think so.

5758. Have you had anything to do with arterial drainage yourself?—Yes.

5759. What is arterial drainage?—Arterial drainage is opening the main artery, so as to give an outfall of water.

5760. Has it answered in your case?—It has answered, so far as I have been able to try it; but my operations are checked, because I cannot have it carried as far as I want; it would require too grand an operation to carry it out. That was the operation upon which Mr. Bateman reported.

5761. *Chairman.*] When a tenant borrows money from the Government, he can pledge nothing more than his own word, of course?—No.

5762. If the landlord has sense, of course then he reduces the rent, not otherwise; is that so?—I believe so.

5763. Did you ever know a tenant borrow under those circumstances?—I did.

5764. Lord *John Browne.*] Did not the landlord join him?—No, he refused flatly.

5765. Then the tenant had got security of his own, had he?—The tenant had a 60 years' lease, the gentleman at the Board of Works wrote to me to ask me the nature of the land, and my opinion of it; I told him exactly what I thought; and they granted me the loan.

5766. *Chairman.*] Had he any collateral security besides his lease?—He passed his bond.

5767. But 22 years was within the 60 to which his lease extended, therefore he had full power?—He had full power, but they will not grant a loan unless there is a 40 years' lease.

5768. Mr. *Banks Stanhope.*] Is it the case that draining land sometimes either ruins or damages the crop that immediately follows it?—It does.

5769. Then it is the case that the tenant at first looses instead of gains by drainage?—The first crop would not pay him so well; the reason is, that the sudden removal of the moisture makes the land so hard, and they have not Croskill's clod crushers everywhere.

5770. Would it be a great boon if, for the first three years, say, the loan of money was without the repayment at all?—It would, because it is about the third year that the advantage begins to be felt.

5771. Do you think that that would be a considerable additional inducement to persons to borrow money and to drain their land?—I have no doubt it would.

5772. *Chairman.*] Are you not aware of the sum that was allocated by the Board of Works to land?—Yes, there are certain sums allocated.

5773. Is not nearly the whole of that absorbed?—It is almost all absorbed. I think there was 400,000 *l.* left the last time I was there.

5774. In obtaining this money, are you obliged to

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to make an application to the Board of Works? —Yes.

5775. They examine by their lawyer into the title, and by their surveyors into the value of the work?—Precisely so.

5776. That is always required before you can get the money, is it not?—Yes, they put you to very little trouble indeed.

5777. Mr. *Banks Stanhope.*] Do you consider it would be a great boon if an additional sum of money was granted for drainage; you say at present it is nearly absorbed?—Yes, it has been nearly absorbed; I think, the last time I was at Mr. Stewart's office, he told me they had only 400,000 *l.* available now.

5778. Then do you consider it would be a great benefit to Ireland if that sum was increased?—Accompanied by the other measures which you mentioned just now.

5779. Sir *George Colthurst.*] I understand you to say that the bad land is not cultivated on account of over-taxation?—There is some land that is not cultivated because it would not pay; it would not enable the cultivator to live and pay taxes.

5780. Are not good and bad land to be found together in a farm?—No, not on every farm.

5781. If a farmer holds a certain quantity of ground, are there not good and bad land to be found in that farm?—There are some farms that are entirely good, there are some that are mixed, and there are some that are entirely bad.

5782. Is not the rent charged upon the valuation of the whole farm, the good and the bad taken together?—It is.

5783. Then do you think that the tenants, on account of over-taxation, would cultivate the good part and leave the bad part untouched?—No, not where they are paying rent for the entire, where it is mixed, for the one compensates for the other.

5784. Do you think that every holder of 15 acres keeps a pair of horses?—Most of them do; the greater number.

5785. In what part of the country is that?—From the Bresna region to the boundaries of the county of Kerry.

5786. In the county of Cork do you think a holder of 15 acres keeps a pair of horses?—Numbers of them do; but I am not speaking of Cork, but of Limerick and Tipperary.

5787. And Kerry? — The boundaries of Kerry.

5788. Is it not the fact that they generally keep one horse, and, when they want to plough, borrow another?—Very often they have a brood mare, and a young horse growing up for sale; that is one of their ways of making rent.

5789. Sir *Edward Grogan.*] Mr. Stanhope asked you some questions whether, if greater facilities were in the way for getting loans for drainage-purposes in Ireland, it would be beneficial, and you said it would?—Yes.

5790. Is the drainage you alluded to the surface drainage?—Yes; farm drainage.

5791. Would that farm drainage be of the value it was intended to be, or would it be embarked in by farmers generally, unless the arterial drainage was perfected in the first instance?—Of course not, because the water would be thrown back.

5792. Do you mean, then, that the arterial drainage is the first and primary necessity?—Of course; otherwise, if you make a drainage, the water will fall back and flood your property instead of draining it.

5793. You allude to some land that has lately been reclaimed; is that on the banks of the Shannon?—Yes.

5794. Is that land liable to be flooded by the Shannon?—It is.

5795. Do you consider that the state in which the Shannon is now in, is such as to encourage the expenditure of money upon surface drainage by the farmers surrounding?—No; it is such as to discourage it, and to render it impossible in many places.

5796. I presume you are aware that a very considerable charge has been imposed upon the counties and properties in Ireland for the improvement of the Shannon?—Not for the improvement of the Shannon, but for the improvement of the navigation.

5797. It was called the improvement of the Shannon, was it not?—It was not an improvement, it was to the injury of the land.

5798. All the counties bordering on the Shannon, or through which any small river running into the Shannon passed, had to contribute to the works, had they not?—Yes, as a grand juror I had to represent both Limerick and Tipperary upon it.

5799. Did this contribution press heavily upon the counties?—Very heavily.

5800. Lord *John Browne.*] And at the same time it injured them?—Yes.

5801. Sir *Edward Grogan.*] I believe a good deal of your attention has been directed to that subject?—It has.

5802. Then the improvements as they are called, for which the counties were taxed and the farmers and inhabitants had to pay largely, were not exactly of the character which are called improvements; you consider they were injuries?—Yes, except to the navigation.

5803. Then, until the Shannon, that large river adjoining your property, be placed in a position to enable the drainage to be carried out effectually, other drainage is useless?—I think so.

5804. Do you consider, so far as drainage purposes alone are concerned, whether the present position of the Shannon is better or worse than it was before this expenditure took place?—Worse.

5805. Is that the result of your experience, living upon it and seeing your property affected by it?—That is my experience from my childhood, for 45 to 50 years.

5806. Do I collect from your answers the state of the case to be this, that a very considerable expenditure is made on what is called the improvement of the Shannon, and that the counties had to pay that expenditure?—They had.

5807. That those works were carried on under the sole and exclusive control of the Government?—Yes.

5808. And that, so far as agricultural operations are concerned, in the counties bordering upon the Shannon, those agricultural operations have been impeded by those improvements?—Positively.

5809. Now, with regard to the other great object of the Shannon work, the navigation; you, I presume, have passed up and down the Shannon on the steamboats?—Frequently, and in my own boat.

5810. Is it your opinion that the navigation of the Shannon has been so much improved, by the expenditure that has taken place upon it, as to compensate for the damage done to the agricultural

tural operations in the adjoining counties?—Positively not.

5811. Is the navigation of the Shannon in the condition in which it ought to be?—As far as navigation goes it is very well, but then it is at the expense of the land that it is so.

5812. Have any feasible plans been suggested for improving that navigation, and at the same improving the drainage of the country?—I prepared one myself and sent it to Lord Carlisle, and he referred me to a Mr. Bateman; I have seen Mr. Bateman here, and he was ready to adopt my suggestion.

5813. Is he the eminent engineer?—Yes, of Great George-street, Westminster.

5814. I believe he was commissioned by Government to examine the state of the Shannon recently?—Yes.

5815. Is it within your knowledge that that investigation took place at the pressing instance of the proprietors of land adjoining the river whose lands were flooded?—Yes; I believe Lord Clanricarde and other proprietors principally obtained that investigation.

5816. Was that in consequence of the flooded state of their lands?—Yes.

5817. Did Mr. Bateman go and inspect it?—He did, and he sent two of his assistants to me to take my instructions as to the proposal I made to Lord Carlisle.

5818. Did Mr. Bateman make a report to Government of the result of his inspection?—He did.

5819. Do you recollect the tenour of that report?—He proposed to make very great works and very expensive.

5820. How was that to be paid?—I do not recollect.

5821. Was it to be paid by the landowners?—I believe so, but I do not recollect exactly.

5822. Is it, then, a fact that the Shannon was improved in opposition to those gentlemen whose lands were injured by it?—Yes.

5823. And now they propose an additional large expenditure to be paid by the counties, to repair, in fact, any mistake that may have arisen in the first instance?—In a great measure it would improve it to what it was before if Mr. Bateman's plan was carried out, I believe.

5824. It has been represented to me that, in order to improve the navigation, there were dams placed across the Shannon in several places to increase the depth, is that a fact?—Yes.

5825. The increasing the depth of water necessarily flooded the lands?—Precisely; it was done to keep the water up in summer to a navigation height; but the effect of that was to flood the country afterwards, in winter, when the rain fell.

5826. Is it considered feasible, in the opinion of those most conversant with the Shannon, and capable of forming a correct judgment upon the best mode of improving it, that the Shannon would really be improved, both for navigation and drainage purposes, by removing the obstructions that exist in it, instead of raising the water unnecessarily?—It is.

5827. Has any estimate ever been formed of the probable expenditure for that operation?—I am not aware of any estimate.

5828. You have alluded to the pressure of taxation upon Ireland as oppressive and injurious to her, are you aware whether any large sum raised in Ireland by taxation is annually remitted to this country?—There are large sums. I have returns here showing them.

5829. Do you know of any large public expenditure that is carried out in Ireland by the Government; of course, out of the consolidated fund contributed to by both countries?—I am not aware of them.

5830. Can you imagine a more useful or just application of what you call the surplus contribution of Ireland to the Imperial revenue than an expenditure of part of the money upon the works in the Shannon?—The Shannon, the Suir, and such other rivers; there is a great deal of damage done to the country by the Suir.

5831. Then you are of opinion that the expenditure by the Government of some of the surplus fund derived from Ireland, remitted to this country, might be very beneficially employed upon that?—Yes.

5832. Would that be by giving employment to the people?—Yes, and improving the climate.

5833. Would it improve the value of the lands?—Yes.

5834. And in its whole operation it would be attended with beneficial results?—Yes.

5835. Do you not think, as an Irishman, having reference to the Act of Union, that we have a reasonable right and just ground to put forward a claim of that kind?—I think we have.

5836. Would you apply the same remark to all the great rivers as well as the Shannon?—Yes.

5837. Do you know anything about the fisheries of Ireland?—A little.

5838. Have you any doubt that, in very many districts of the country, great opportunities and facilities exist for the erection of fishing piers for the protection of small fishing boats?—No doubt, and often much required; life is very often lost for the want of such.

5839. Is it right to infer that the absence of piers of that kind, to give protection in bad weather to the fishing boats, is part of the reason why the boats are so small and inefficient?—It is the want of shelter and the bad weather.

5840. You have alluded to the fact that life is frequently lost from the want of these piers?—Yes, I have known it.

5841. Does that obstruct or retard the extension of the fisheries by poor persons?—Certainly it does.

5842. And that class of persons are constantly kept in, I may say, a state of suffering and distress, from which they have no means of recovering for want of that assistance?—Certainly.

5843. Would that be a fair and suitable means, in your opinion, for the Government to extend its paternal aid to Ireland?—Certainly; I think it is their duty to do so.

5844. In what way; will you explain what you mean?—I should say in the way of grants out of the surplus revenue beyond what we should pay.

5845. Do you mean by a grant?—I mean by a Parliamentary grant.

5846. You think that Parliament should make a grant in aid of that object, do you?—Yes, that is distinctly what I mean.

5847. Mr. *Hankey.*] Would you have it done in the same way as the drainage is managed, by being repaid?—No.

5848. Then it would be upon a totally different principle?—Yes; the drainage ought to be repaid properly, by the individuals who borrowed the money; it would be a great advantage, because it is

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is an improvement to their property which is permanent.

5849. Would this process be no improvement to the towns?—It would be an improvement to the country at large, but not to the property of individuals.

5850. Then should not the country at large pay it?—But they have paid it already. I propose to give it out of what they have already paid.

5851. Sir *Edward Grogan.*] With regard to arterial drainage, will you just describe the process upon an application for arterial drainage?—I make out a statement showing how many acres I wish to drain, giving a statement of its value, giving a statement of the nature of the works that I propose; in fact, giving a specification. I get a civil engineer to make this proposal; there are printed forms, and they are filled up with the answers suitable for the particular district. That is sent in, and it is examined into by some competent engineer, deputed by the Board of Works, and they send to say they will entertain your application, and ask you for your title.

5852. That is as to the drainage of your own particular estate?—Yes.

5853. That is not what you call arterial drainage, is it?—No; the way in which that can be done, I should think, would be under Colonel Dickson's Bill.

5854. Previously to that Bill what was the process?—There were some grants made by the Board of Works.

5855. Application was made to the Board of Works, was it?—Yes.

5856. An estimate was formed of what the expense of the operation would amount to, I suppose?—Yes.

5857. The parties who made the application, and who consented to this expenditure, naturally expected that the works would be completed for the sum which the Government said it should be done for?—Yes.

5858. Was that expectation in every instance fulfilled, or otherwise?—It was not.

5859. Was it generally fulfilled?—No.

5860. Was it generally the case that a second consent, as it was called, for taxing themselves had to be made to the Government authorities, to enable the works themselves to be completed?—Yes.

5861. That second consent was, of course, so much charge in excess of what the parties originally contemplated?—Yes; of the original estimate.

5862. The result of the whole being that the works, however useful and however well constructed, cost a good deal more than was contemplated?—Yes; and a good deal more than they ought to have cost. I was present at the trial of a traverse at Nenagh, where the question was argued, and the jury found that there had been twice as much expended upon the works as there ought to have been, according to the evidence of competent engineers.

5863. Is it within your knowledge that in any case of the kind the Government themselves were so satisfied of the very heavy expenditure that had taken place beyond what was necessary that they remitted part of the money?—Yes; at Derinsalagh Bridge, for example, which was the trial of the traverse I referred to.

5864. Is it within your knowledge that the Government issue a commission for the purpose of inspecting and examining some of the largest works of that kind in Ireland, and that the report was that the money ought to be remitted, and that it was remitted accordingly?—I read a report to that effect.

Veneris, 1° *die Julii*, 1864.

MEMBERS PRESENT:

Lord John Browne.
Sir George Colthurst.
Colonel Dunne.
Mr. Finlay.
Sir Edward Grogan.
Mr. Hankey.
Sir Frederick Heygate.
Mr. Longfield.
Mr. Lowe.
Sir Stafford Northcote.
Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

HENRY WILLIAMS CHISHOLM, Esq., called in; and further Examined.

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5865. *Chairman.*] HAVE you prepared the returns which the Committee deemed necessary, on the subject of the taxation of Ireland?—I have prepared a number of returns, most of which are now at the printers, and the rest, I believe, will be sent to-day. I am only waiting until I get them printed in a shape to lay before the Committee.

5866. Mr. *Longfield.*] Can you give the Committee the headings of those returns; what they are, in fact?—In addition to two returns which were called for by Sir Edward Grogan in the House, relating to the revenue and expenditure of Great Britain and Ireland for the 16 years, from 1801 to 1816, and as to the Funded Debt of Great Britain, which are now in the hands of the printers, I have a list of 16 accounts ready to lay before the Committee, the headings of which I have here.

5867. *Chairman.*] You can hand them in?—I will do so. (*The Witness handed in the Paper.*)

Colonel KNOX GORE, called in; and Examined.

Colonel *Knox Gore.*

5868. *Chairman.*] I BELIEVE you are Lieutenant of County Galway?—Of Sligo.

5869. And are a resident landlord in Ireland?—Yes.

5870. Are you well acquainted with the condition of the people, and the condition of Ireland generally?—I am very well acquainted with the condition of my own districts, Mayo and Sligo especially.

5871. Do you think the condition of Ireland has improved for some years since?—In some respects; I think that improvements have taken place so far as the arterial drainage of the country and other matters are concerned; but looking back to the period since this century, as compared with that before, I believe that the people of Ireland, of all classes, are not in so sound a state, compared with the progress of the world, now, as they were then.

5872. In fact, you think that Ireland, connected as she is with England, ought to have made greater progress towards wealth and prosperity in the last century?—Certainly.

5873. To what do you attribute the slowness of progress in Ireland as contrasted with England?—I think to the Imperial legislation in respect of Ireland. I do not attempt to say that it was intentionally so, or how it occurred; but I think it has been against the interest of Ireland; it has not tended to develop the resources of Ireland, and I think has unduly fostered the cultivation of grain, for which the climate is too wet, and potatoes, which are capricious.

5874. Do you think that the mode of taxation, and the pressure of taxation upon Ireland for Imperial purposes, has been one of the means of keeping her down, by destroying capital?—I think that, taking the state of the people into consideration, which, as I said before, is brought about greatly by the mode of legislation since the Union, and by the removal of the landed proprietors, in a great degree depriving the country of the benefits accruing from the expenditure of the landlord's income in the country, and the confidence and sympathy arising from personal contact, I think that has placed the country in such a position that it is not able to bear the taxation that would be considered fair in England.

5875. Do you think that the drain of absentee rents lessens the capital of the country?—I think it certainly does. The position of the country before the Union, I take from all I have read and heard, and I am old enough to have heard it from those who lived at that period, was this: the proprietors lived principally at home, except those who were representatives in Parliament; they went to Dublin to attend their duty there. Dublin was a very inexpensive city, and it was lightly taxed at that period, and they lived there comparatively cheaply, and they returned to their homes, and spent the principal part of their income among the people, and they gave their presence, which was very important, and their co-operation with their brother proprietors, who perhaps were not representatives, in keeping matters in a good and sound state. Then the country at that period was almost all let by townlands, or of more than one townland; the tenantry were respectable yeomanry in the country, as deposed to by Englishmen who visited it; my own district especially was described as a good deal of mountain, bog, and lake, which it still possesses; it remains much unchanged, but abounding also, he said, with fine rich pastures. I think Arthur Young was the man who made

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that report. I know that I have read reports in the Encyclopedia Britannica, by Loudon, to that effect.

5876. Will you give us your own opinion of the state of Ireland?—I must say that the Union got rid of a great number of the boroughs of Ireland; the result of that was, that it brought in competition the great families of the counties to seek who should be the representative of the county. Those who represented in Parliament the boroughs coming into competition with those who represented the counties; because before that there was a sort of arrangement by which all this competition was more or less avoided, the result of that was, a vast and foolish expenditure of money for election purposes, which might have been much more judiciously applied elsewhere, for it was spent generally in drinking and revelling; it depressed the incomes of those combatants and they found it very difficult, perhaps, to go to London, a much more expensive and remote place than Dublin, and to live respectably there, and thus they came home impoverished and in a very different condition to what they were before the Union.

5877. As to the actual fact of withdrawal of capital, do you think the withdrawal of capital was consequent on the removal of the Parliament?—I do, certainly.

5878. Do you think the taxation that was placed upon Ireland, to meet Imperial expenditure, was more than she could bear from the time after the Union?—I think taxation should always be relative to the state of prosperity, and to the power of the country to bear it, just as a rent should be in proportion to the improvement of an estate.

5879. Do you think it was so in Ireland?—I think, comparing it with the power of England to bear taxation, that Ireland has always been heavily taxed in proportion.

5880. Will you tell us the present state of the country relatively to the years before the famine; has there been any improvement, or the reverse, since the year 1845-46?—If you will permit me, I will go on to trace the matter, because I argue the thing generally, and that is the only way perhaps in which a country gentleman can argue the question. I consider that a Government of the country, receiving a heavy revenue from the country in regard to Ireland, stands much in the same respect as a proprietor does to his estate or to his tenantry; and I think if it could be shown that the legislation, just like the management of an estate, has been of that character to reduce persons to a very low position, that there is no course left, if you wish to regenerate the country or the estate, but to do as every proprietor ought to do, and as I do myself now, under the present low circumstances of my tenantry, particularly for the three very bad years that have occurred. I found it necessary to abate my rent by one-fourth to the small occupiers, and to expend money, as far as I was able, principally by borrowing from the Board of Works in Ireland, to improve the property. I think, if it is right for a proprietor to act in this way towards his own estate, it would devolve still more upon the Government, who have the first fruits of the country, and whose legislation, I think, can be shown to have brought the country in a great degree into its present state. I do not say that they have done so intentionally, nor do I say that the proprietors have not been guilty of great neglect; but I think it is the duty of Government to reduce the taxation wherever it can possibly be reduced, and I think that the returns show, taking the wealth of England into consideration, that we are more heavily taxed in Ireland, and that those expenses which are placed on the Consolidated Fund in England are not placed on the Consolidated Fund in Ireland, while Ireland requires it much more than England does.

5881. What is your opinion with reference to the valuation as compared with the rent in Ireland; do you consider that there is any very great difference?—I think in the case of grass lands of a good description, the valuation is certainly not excessive; but in the case of small tenants, and in the transition state, that must go on in consequence of the repeal of the Corn Laws, that the valuation where small tenants were engaged, taking into consideration the number of people that fail to pay rent, and are leaving the country in consequence, and the assistance they must have, I think the valuation is too high at present for that class.

5882. Do you think it is higher than the actual rent received by the landlord, upon which the assessment of rents is made?—It depends upon the proportion the good grass land bears to the other; where an estate consists principally of small tenants, I am sure the landlord does not receive; the valuation is too high.

5883. Mr. *Longfield.*] Taking it year by year, does the landlord receive the valuation?—I think not.

5884. *Chairman.*] Are you sure that the local taxes are higher in Ireland than in England?—Yes.

5885. Are there not a great many remissions of local taxes in England that we have not in Ireland?—Yes; although I think they are more called upon to remit them in Ireland than in England, because Ireland is not able to bear the same amount of taxation per head.

5886. Are you aware that the policy in England has been the remission of local taxes to the amount of some millions within the last 20 years?—I do not know as to the time or the amount exactly; but I am aware of this, that as to the support of convicts and misdemeanants in the gaols, the entire charge is paid out of the Consolidated Fund in England; a certain small proportion, and a very small proportion is paid in Ireland; it has been increased in the last few years; but still it is not up to the English amount. My opinion is that it should be altogether placed upon the Consolidated Fund, as one of the small boons that is due to Ireland, in consequence of a bad administration, or whatever you choose to call it, since the Union, which has caused Ireland not to be in the condition she should be.

5887. Have not certain remissions been made within the last few years?—I believe there have been some.

5888. But not to the full extent, you think?—I know there have not been. Then there are the prosecutions at assizes and sessions; I fancy that the whole of them in England is paid out of the Consolidated Fund; I speak under correction.

5889. Is that so in Ireland?—No.

5890. As to the salaries of schoolmasters and schoolmistresses, is half of that amount paid in England?—Yes.

5891. And not in Ireland?—No.

5892. Sir *Edward Grogan.*] Nothing is paid in Ireland, I believe?—Nothing.

5893. *Chairman.*] The medical men attached

to

to the poor-houses; are they paid half their salaries out of the Consolidated Fund in England?—They are.

5894. Are they so paid in Ireland?—No.

5895. Are you aware that within the last few years the local taxation of Ireland has been increased?—Immensely.

5896. The whole of the poor-rate has been put on, has it not?—Yes.

5897. And that has been in addition to the local taxes?—Of course; it is an enormous addition.

5898. Therefore, while the local taxation in England has been lessened, it has been increasing, as you say, enormously in Ireland?—Enormously.

5899. I believe you are and have been engaged in very large improvements in that country?—I have been, as far as my means would allow me.

5900. Have you borrowed money from the Board of Works?—I have.

5901. Have you found that satisfactory, or have you any suggestions to make as to any alteration in that respect?—I must say that I found the Board of Works most obliging and anxious to afford every assistance, and every boon that the law would permit them to afford, in getting the money; but I think that the terms are too high, and I do not think that the amount given is sufficient. As an example, there is a townland, or a farm, which the people have left, having gone to America, or so many have left that it becomes expedient to try and exchange the parties remaining to another farm, where there may be some vacancies, and I then found it in a state of complete exhaustion, having perhaps for 60, 50, or 40 years been in the hands of small tenants, who were cultivating it under the worst possible system. What am I to do? I have no capital. I naturally rush to the Board of Works, if I were anxious to improve and regenerate the country, and they tell me that, unless I can afford to build a house out of my own funds, the law will not permit them to give me any money for offices or farm buildings.

5902. Lord *John Browne.*] You mean for farm buildings?—Yes. I may not have this money; therefore, I think it would be a boon if they were to allow a fair farmhouse, proportionate to the farm buildings, of a character sufficient for the place.

5903. Mr. *Longfield.*] Do you, in fact, think that dwelling houses are essential to good farms?—I do. For instance, I had 800 *l.* for farm offices, which 800 *l.* proved insufficient altogether; we were obliged, very nearly, to double it; I got 300 *l.* for drainage; that was not sufficient; and I was obliged to lay out 330 *l.* odd for a farmhouse out of my own money. If I had not had a little means of my own, the whole of the improvements would have been stopped at the beginning; I could not have gone on; because, if I could not build a house, I could not have got the money from the Board of Works, and the Committee will recollect that it is a very heavy charge at the beginning to pay 6½ per cent. I think that the whole country is going through a transition state, caused by the Corn Laws. I think we might expect to get the money, to try and aid us in obtaining good buildings, without any interest at all, and that would be a boon.

5904. You spoke of the Corn Laws; do you mean the repeal of the Corn Laws, or that the tendency of the early part of legislation was to make Ireland a corn-growing country for England; was that the policy of the Government?—I think the policy of the Government, as far as I can understand it, went with that of the proprietors, who were guilty of very great carelessness and want of judgment, and, in addition, there was the subdivision of the larger farms into small ones; the proprietors, for the sake, perhaps, of political power or promised higher rent; and the Government, in the hope of obtaining recruits for the army; for the more the population increased in Ireland, of course the more certain they were of getting recruits; and, again, the Government were shut out from the granaries of Europe by the war, at that time, and America was not a corn-growing country; then, therefore, they saw that in Ireland the corn-growing people were the small tenantry, and they naturally felt that they had security if a certain quantity of grain was grown there, and they encouraged it accordingly.

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5905. Did that policy tend to subdivide the land?—Yes.

5906. And did that go on to a very great extent?—Yes.

5907. Do you think that was an evil to the country?—Yes.

5908. That policy changed after the repeal of the Corn Laws, did it not?—It has been proved that the last year or two the grain will not pay the different charges the small tenant is liable to, which under the protective laws it did; the people, not having very great intelligence, then began to look about them with bewilderment, still hoping that the potato would grow as it did in old times, still hoping that corn would fetch a better price next year, instead of turning to another system, the raising of cattle, and the growth of flax.

5909. Is cattle farming possible for men with small holdings?—If a small man, even to the amount of 12 acres, cultivated his land upon the most improved system, and house-fed his cattle, if he had the cattle to begin with, which unfortunately he has not, and that is one of our difficulties, I believe he could very successfully grow cattle.

5910. Sir *Edward Grogan.*] You are speaking now of those who are the highest advanced in agriculture, are you?—I am.

5911. But how is a poor man to get that knowledge?—There, again, there is the want of co-operation, and the great absenteeism of the country tells wonderfully against you; because, if one proprietor attempts to hold out instruction to his people, he is met by all the neighbouring parties not doing it, and that is very discouraging; and I am sorry to say the people generally are not very anxious to receive this instruction.

5912. *Chairman.*] Is there any tendency to consolidate farms?—There is a tendency to go away on the part of small tenants, which leaves vacancies that may be filled by the consolidation on the part of the next man who comes in if he is equal to it. That very often occurs.

5913. But generally throughout the country is there not a desire on the part of the proprietors to consolidate farms and to make them larger?—I think there is. The general tendency is to get as far as possible the portion, or the whole absorbed, and to lay down the land in grass, or to adopt a more improved system, as I have done, by building proper farm buildings upon it, and cultivating it in a better way.

5914. Mr. *Longfield.*] That tendency is, in truth, a necessity,

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a necessity, consequent upon the altered state of circumstances, is it not?—Of course it is; there is no choice.

5915. *Chairman.*] Do you think that the addition of the income tax to the other taxation has had any influence upon the prosperity of Ireland?—It certainly has.

5916. How do you think the income tax presses more heavily upon the lower classes in Ireland than it does upon the lower classes in England?—I think that the lower classes in Ireland require more assistance by means of employment, increased wages, and all that sort of thing; and that if you decrease the power of the man above him, by the imposition of the income tax, you lessen the ability to do anything for them; for instance, I am anxious to place out all the money I can, in order to meet the transition state of things which is now going on in Ireland; and if I have to pay 500 *l.* income tax, of course I am 500 *l.* less able to do that.

5917. Has there been a consequent want of employment by lessening the capital of the country; do you think that has been the effect of the income tax?—Certainly; there ought to be improvements in the description of the farm buildings, in a proper system of dividing fields, and labour is required for this purpose. The men so employed are generally very well paid, because they are required to be rather skilful. If I am not able to make these improvements, of course I am not able to give the employment to the people, and the people remain in the state in which they were without employment, or, if employed, employed on works requiring less skill, and therefore less highly remunerated.

5918. Do you think that the poverty of the labourer affects the smaller dealers and traders in towns?—I think that the poverty of the smaller tenantry affects them most enormously. They were the people that made the small towns almost, by their trading with them, so much so that, upon a market-day, as the traders will tell you, which was their day for making money, they would be sorry to see a person of your class or mine walking into their shop because we should occupy their time, which would be more beneficially occupied by the influx of a smaller class.

5919. Therefore the pressure upon agriculture and the want of capital affects every class in Ireland, in your opinion?—Certainly; the small towns are in a most embarrassed state.

5920. Can you state to the Committee what has been the effect of the increase of the spirit duties upon the country?—It has led to a great amount of illicit distillation, and to a great number of parties being incarcerated for infractions of the law.

5921. Has it led to any diminution in the cultivation of corn, and in the sale of the worst class of barley and oats?—I am sure that it has tended, along with the removal of the protective duties, to that consequence; corn, in fact, this last year was scarcely worth selling; the only use you could make of it was to give it to the cattle.

5922. Is the labourer fed as cheaply as he was before; is he as comfortably off as he was formerly, do you think?—I think the labourers' comfort depends principally upon the money he obtains for his labour; food always has been very low priced in Ireland; I think it depends principally upon his mode of employment as to whether or no he is cheaply fed.

5923. Is not his food generally purchased from abroad now, in the shape of Indian corn?—Yes; it has been so generally since the time of the famine. Indian corn has been a very favourite food.

5924. Formerly he used the potato, did he not?—Yes; I have been told by persons that a long period back, oats was the principal grain. We did not grow any wheat; they principally eat oatmeal in summer, and brew their beer. Not very long ago, one of the guardians of my Poor Law Board, Mr. Kelly, told me he recollected perfectly well the people brewing their own beer.

5925. That was the case formerly; but at this moment is not the food of the people principally Indian corn?—Yes.

5926. Then you are of opinion, if I understand you correctly, that the condition of the peasantry in Ireland has deteriorated in these respects?—I should say so, decidedly.

5927. Do you think the rate of wages has raised the labour?—It has.

5928. Much?—It has risen from 8 *d.* to 10 *d.* a day, and from 10 *d.* to a 1 *s.*, or about that. It may be more in some cases.

5929. Is that the average?—That is the average.

5930. You say you have been engaged in draining. Do you think that draining pays immediately upon its being completed; or does it require some time before the ground begins to yield a return for the outlay?—It certainly requires some time before it can pay. In many cases, after you have drained some of the lands which may ultimately turn out beneficial, such as swampy land, there is a subsidence; in fact, you must wait before you can make any use of the land, and in all cases it requires a considerable outlay before you can turn the land to advantage; therefore you are paying the interest upon the outlay of capital, either of your own money, or the money borrowed of the Board of Works at a loss, without any benefit, until such a time as the land is able to be worked.

5931. Mr. *Banks Stanhope.*] Have you drained much yourself?—I have.

5932. Have you borrowed money from Government?—I have.

5933. They charge you 6½ per cent., do they not?—They do.

5934. Have you ever heard any complaints of that pressing heavily?—I have.

5935. Do you think that heavy charge stops persons from draining?—I do.

5936. Do you believe that if 40 years was taken for the time of repayment, instead of 21, and the repayment was at 3½ instead of 6½ per cent., that would be an inducement to persons to drain?—Forty years is a long time to encumber a property, and I have not heard the thing mooted till now; if you ask my opinion, I should be sorry to put a taxation of 40 years, I should much prefer a reduction on the 21 years, by a reduction of interest, and I do not think that is too much to ask.

5937. You mean, then, that Government should lend money at a loss?—I think they should get back the capital, and nothing else; I think they might very well, for 21 years, do without the interest.

5938. Supposing it was established as a maxim that the Government should be entitled, in some way or other, to the capital being repaid, and also

also to fair interest, which would you prefer to have, the short time at 6½ per cent., or the long time at a smaller rate?—As to lands that I hold myself, as I answer at the moment, without sufficient consideration, and it is a very nice question, I should prefer 40 years as you state; but in the case where my land was leased I should prefer the other, because it is a long look out for a tenant, 40 years; it would embarrass me in my arrangements in letting lands.

5939. Do you find, generally, that the tenants are willing to repay you the same sum that you pay to Government?—Not generally; but in some cases, yes. I have a superior class of tenant.

5940. Is it the case that the tenant finds it rather a heavy charge?—Yes.

5941. Would not a tenant be more likely to pay you at the smaller rate of payment for a longer period?—I suppose he would; I think it follows that he would; but suppose he had a lease of 21 years, he might allow the drainage and other matters to get very much out of repair, and I might have very heavy expenses for 21 years. Forty years is a very long look out for anything; the more I think of it, the worse I think of it. By the way, there are the turnpike roads of England; that is a case in point. You talk of the Government lending money at a loss; they lend money to the turnpike roads of England, and I do not think they ever get back the money.

5942. Sir *Edward Grogan.*] Is this the paper you refer to (*handing it to the Witness*)?—Yes; if you treat us as well as the people here I should not complain; that is, more than the 40 years.

5943. Lord *John Browne.*] What is that?—Loans to turnpike roads in England; they repaid a very small proportion of what they got.

5944. Mr. *Banks Stanhope.*] We will admit that if you can get a gift of money, instead of a loan, it is preferable?—That does not require consideration at all; I quite agree with that.

5945. *Chairman.*] Was the turnpike loan a gift?—They have not been repaid.

5946. Mr. *Banks Stanhope.*] There was a certain amount of money lent to Ireland for the Irish distress, was there not?—There was.

5947. Was that ever repaid?—Part of it was, I believe.

5948. What became of the remainder?—It was remitted.

5949. It was not repaid, therefore?—Certainly not; remission and nonpayment are much the same; but as you ask me that, the inference you draw is, that that is like the turnpikes. Nobody knows more about the famine than myself, I believe; for I passed through the whole of the district, through the worst part of Ireland, and in the case of turnpikes, or any other case, there is generally value given. There was no value given in this case. The Earl of St. Germains was our Lord Lieutenant, and he acted most considerately and most kindly with us in coming to a conclusion about it; but I beg to say this, that at the time the Government gave these works to assist a starving people, by paying them for their work, there was an organization attempted to be got up to get reproductive work for their labour; and I, for one, in the county of Mayo, with the assistance of our county surveyor, a clever engineer, had nearly organized a system by which a reproductive work would have been had. Just at that moment, and when there was the most intense difficulty in arranging it, an order came from the Government of the day (I do not know through what channel), stating that reproductive work was not expected or required. The result was, that the people did not work, and it ended in nothing but a monstrous state of out-door relief, which tended to the absolute dissolution of whole properties. I was obliged to go to the two guardians who were appointed to conduct affairs, strangers, and say, "I will undertake to give employment to all the people in three electoral divisions if you will stop this;" and if I had not done that, all the property would have been pretty well destroyed. We got no benefit, and we had no control.

5950. Sir *Edward Grogan.*] Do I understand, from what you have just stated, that the people were in a state of distress; that the local proprietors were willing to employ them upon reproductive work, but that the Government interfered, and would not allow reproductive works to be carried on?—That is not exactly it. We wanted the Government to employ the people upon reproductive works, and to see that something was given for the money; and we had nearly organized a plan to do this, and the Government stepped in and said, "We do not expect reproductive works." The result was, that we abandoned the thing; the Government found that we got nothing for it, and they remitted it very properly.

5951. If the money was expended upon non-productive work, was there anything strange in the Government taking it upon themselves?—No, certainly not. I think it was only fair and just that they should have done so.

5952. Mr. *Banks Stanhope.*] Supposing you had a lease for 21 years, the existing tenant, I suppose, would naturally rather pay you 3½ per cent. than 6½?—Certainly he would.

5953. At the end of that 21 years, I suppose your land would be sufficiently benefitted by the drainage to entitle you again to a similar charge upon the new tenant?—You must recollect that the drainage would be deteriorating all the time; and if, as many persons state, drainage will last but 21 years, you should then begin to drain again, and you would have your three per cent. to pay over again, so that you would have to begin again *de novo.*

5954. Am I to understand from you that tile drainage as a rule would have to be redone at the end of 21 years?—I have heard very clever agriculturists, more skilled than I am in the matter, say that you could not calculate upon drainage at more than that. I dare say it ought to last longer; but recollect we have no tileries, and I am obliged to import tiles from Scotland at an expense of carriage equal to the value of the tiles at first cost.

5955. Have you any clay in your county?—An abundance.

5956. Then why cannot you make tiles?—Because the proprietors round us would not take them if I did; and it would not be worth my while to set up machinery to do it, although I have been anxious to do so.

5957. Do you say the reason is, that the proprietors would not buy them?—The generality of the proprietors in that district would not trade.

5958. Do you consider tiles as good, or a better mode of drainage than stone?—I think a combination is the best; I have had experience of the two. I have seen both act very well, and I have seen both fail.

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5959. What sort of land do you speak of that requires a combination of tiles and stone?—I think where there is anything like a sort of running sand you require a tile and a collecting drain too; not to allow the sand to rush into the tile, but to strain the water through. We find it prevents the sand going through, if we put stones round the tile.

5960. That must be where there is running sand, must it?—Yes; and there is scarcely a drain open in Ireland where you will not meet with different soils.

5961. Do you not consider tile draining better than stone draining?—I do.

5962. Am I to understand you that the feeling of your neighbourhood is not to drain with tiles, or not to drain at all?—There are some proprietors in the district, like myself, most anxious to improve, and to drain either with tiles or stones, or whatever they may deem most convenient; but there are a great number of absentees and others who do not feel anxious to join in a matter of that sort; and there again is what I alluded to first, namely, the want of combination and co-operation amongst us. That is one of the difficulties we have to contend with; and therefore the way I should argue would be this, that those who are anxious to improve their properties should be assisted by the Government, and the best assistance it can give would be by a reduction of this land-improvement money, which would ensure the co-operation of the proprietors with them in bringing about the transition that is required.

5963. Would not the Government have a perfect right to demand, in that case, that you should put in a permanent drain?—Certainly.

5964. Would not the Government have a perfect right to demand, that if stones are only temporary, that tile drainage should be the rule?—Certainly.

5965. Then, in that case, would there be any reason to doubt that tile drainage, properly put in (I will take it, pipes and collars), should last above 40 years?—You are asking me a question that I have no experience on at all.

5966. Do you consider it would be a boon to Ireland to have the money lent for a period of 40 years, at 3½ per cent.?—I think it would be better than the present mode, from what I have heard, taking it altogether; but it would not be such a boon as would induce what I want, which is the improvement of the country; nothing would tend more to get the co-operation of the proprietors, in draining generally, than the reduction from 6½ to 5 per cent. of the land-improvement money; in fact, not to require interest; the very fact that they believed they were getting money without interest would be a very great inducement, and they would be running no risk at all in employing it under those circumstances.

5967. I suppose, practically, all they care about is the money they pay annually, is it not?—I do not know that; anybody that has a family must have some feeling that he is dealing with a property that he is only a life tenant for.

5968. What I meant was, that paying annually was naturally only for a number of years?—I always should look at the 40 years, and I suppose other people would do the same.

5969. You stated the drainage was some little time before it paid?—Yes.

5970. Supposing the money was lent for the first three years without any charge, would that be an inducement to people to drain?—Decidedly it would; but three years is so very small; I think five years would be the smallest period that would be worth anything; the very best character of land, which is of a rich alluvial deposit if you drain it, you cannot touch it for five years until it settles; you cannot put cattle upon it for that time; you ought to let it consolidate, or you would do mischief.

5971. That is, land that has been actually production before, I suppose?—Yes, it is the very best character of land to turn into most production by drainage.

5972. I suppose you have a good deal of arable land that wants draining?—Not in my district; it is almost all limestone; it is generally where the bottom land abuts on the hill that springs come out and drainage is required, and at the outfall it becomes more and more marshy.

5973. Lord *John Browne.*] It is only in parts of your county that they have limestone, is it?—Yes, only in parts; there are districts where there is sandstone, which requires drainage.

5974. Mr. *Banks Stanhope.*] You have been about Ireland, I suppose?—Yes.

5975. There must be large tracts of more or less arable land, which has more or less limestone under it, I suppose?—Lord John Browne has reminded me that there are large tracts that require draining where there is not limestone.

5976. Would it be a boon to the tenant to allow him to have his drainage money for the first three years without repayment?—It certainly would, as far that goes.

5977. In three years would he not have a crop to repay him for the drainage?—He would.

5978. Do you know anything about arterial drainage?—I do.

5979. Have you ever been connected with any yourself?—I have become connected with it by land coming into my hands which has been arterially drained; but I was never the originator of it.

5980. Was there any charge upon that land?—There is a charge upon it at this moment. I am paying a charge now.

5981. Does the benefit received repay you for the charge?—It is just the case of a marsh; I have not got any benefit from it, and it has been done 10 or 12 years. It has sunk so much that the drain which was supposed to be capable of carrying away the water has not the power, and the Government have made a small reduction upon it in consequence; still it is not sufficient to benefit me, and it is in a very bad state. I think that the Government should take up this arterial drainage, and make it efficient.

5982. Then, although the Government has made a reduction in the charge, you do not think that is equalled by the benefit received?—Certainly not, unless they do what I think they should be bound to do, namely, making the drawing perfect by opening up the drains and clearing them.

5983. Would you be willing to pay an additional charge for that?—I do not think I should, and I will tell you why: the very act of the Government in not requiring reproductive labour made the arterial drainage most expensive, because, as the people round the country found they could get food for nothing at one place, they would not work in the other unless they got very high wages.

5984. Was this arterial drainage done at the time of the famine?—It was.

5985. And was it done expensively?—Very expensively.

5986. As far as it has gone, has it answered?—I think, generally speaking, it has been as I say, expensive, but I think it has been a great thing for the country, I must candidly confess.

5987. That is one that we are talking of now, you mean?—Yes, this special case of my own does not; but I think arterial drainage has been a very good thing for Ireland.

5988. Do you find that the people are perfectly willing to pay for it?—They are willing, and they would much rather have the arterial drainage as it is, than not have it at all; but they feel that they are paying a great deal more than they should have paid, and therefore the parties who saddled that expense upon them should do something for the reduction applied only to certain drains and not to all.

5989. Can you suggest any other mode by which benefit might be given to Ireland so great as by facilitating drainage?—I think the improvement, by the reduction of the cost of drainage, would be a great inducement to the co-operation of the proprietors, without which you cannot expect the country to improve. So far I agree it would class very high; but I do think, considering the relative wealth of England and of Ireland, and the state of the people in both countries, the tendency of the Legislation being always against Ireland, the discouragement given to an established mode of cultivation by the repeal of the Corn Laws, I think that we should have a perfect right to expect a considerable reduction in the income tax. I also consider that these bonuses to England, in the shape of the medical department of the Poor Law, and the educational department, should be placed upon the Consolidated Fund in Ireland, at all events to the same extent as it is in England, if not more. I think that the support of the convicts should be placed on the Consolidated Fund, as it is in England; and there is another thing: you are all anxious to know how we stand. It appears that everything has a tendency rather against us. Here is the Landed Estates Court in Ireland. We pay, I think it is, 10 *s.* in the pound, if we put an estate through it. There is a law, much of the same character, passed by the present Lord Chancellor of England; and I think one shilling is paid here where we pay 10 in Ireland.

5990. What law are you referring to?—The Registration of Titles Act. That is just a case in point. I think it is very hard upon us. There is another matter which I think would be a great benefit to Ireland, and in that I believe the Government are anxious to assist us; it is as respects the facilitating the transfer of land, and borrowing upon the land, which could be done by a good system of registration of title. It is a hard thing to say, if I have an estate to which I have an indefeasible title, that I cannot borrow money upon it.

5991. But supposing you did not get everything you wished, and you suggested anything that would do more good generally to Ireland, it is to give facilities and inducements to people to drain the land?—I think it would be one of the greatest benefits that could be conferred.

5992. Do you put that as one of the first things?—I do, no doubt.

5993. Sir *Frederick Heygate.*] Do you think that Irish tenants generally appreciate the advantage of drainage, where it has been done?—I have some very intelligent men upon the farm where I have just built the house, some Scotchmen, and they appreciate it in the highest degree.

5994. Would not that be the exception to the general run of tenants, in your opinion?—Inasmuch as they are exceptions to the general cultivators of land, it would be so. A man who does not understand the cultivation of land does not appreciate any improvement.

5995. In the present condition of Ireland, with the multitude of small tenants, do you think they would co-operate and generally appreciate drainage on their farms?—Undoubtedly; their farms would be very facile to drain; but as a great number of those persons are going to America, the remainder would be immediately benefited by employment; it would tend to change the character of the labourer upon this land which is left deserted, and which would be, by means of drainage, fit for the occupation of a superior class of tenants. That is the regeneration that I want to aid in every way.

5996. Then it follows, before you can carry out any large system of drainage, you must have a considerable consolidation of farms, must you not?—I think there is ample room for drainage without that. If the war with America were to cease, the emigration would be of a vast character; as it is it is very great.

5997. And do you find it difficult to get tenants in your county?—I find it very difficult to get tenants to cultivate the land as it ought to be cultivated.

5998. Is there not, in your opinion, a difficulty on the part of the landlords in getting back from the tenant the interest on the money expended?—So far as the small tenants go. If the landlord drains the land he does not get anything back, because, with their mode of cultivation, the tenants are not able to meet their present encumbrances.

5999. Then the first effect of an Irish landlord taking up drainage money would be, that he would have to pay 6½ per cent. for it, and get no return?—If he drained land that was in the occupancy of small tenants, that would be so.

6000. But that is the rule in Ireland, is it not?—There is ample room; there are plenty of lands which you could drain and improve. For instance, if I have land that wants improving, not occupied by small tenants, the improvement of that land by drainage would aid me in being able to improve my estate pending this transition, without at all touching upon land in the hands of small tenants, who generally occupy arable hilly land that does not require much drainage.

6001. Has there been much drainage in your part of the country?—A good deal.

6002. Do you know of any instance of landlords being disappointed in their rents?—A good many.

6003. From what cause?—In most cases the difficulty of getting the enhanced value of the land, in consequence of the depression of the times and the want of getting a superior class of tenant, which you cannot get without building. Buildings are very expensive, and there is no capital for it, without the assistance of Government, generally speaking.

6004. You spoke of a difference between drain-

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ing with tiles and draining with stones; have you ever had, in your experience, tiles filled up with oxide of iron?—No, I have not; but I have not had much experience with tiles; only latterly a Scotch tenant of mine preferred tiles, even with the expense of bringing them from Scotland; he said they were much more certain; I have seen stone drains filled with oxide of iron.

6005. Is it not the case that oxide of iron is very commonly found in Ireland?—It is very common in my district, and for that reason I think tile drainage, surrounded with stones, would be the best.

6006. That is much more expense, is it not?—It is, but there is a great outlay in any case of drainage, and a little additional outlay would make it more certain; I should use both.

6007. You have never seen tiles tried in any district where there was oxide of iron to any extent, have you?—No, I have not.

6008. Then it is not in your knowledge, is it, that in many parts of the northern counties the tiles have had to be lifted every five or six years, in consequence of being full of oxide of iron?—It is not within my knowledge.

6009. Do you know anything about the money that has been taken up for the building of labourers' houses in Ireland; has that been adopted at all in your part?—No; the only cottages I have built are connected with Scotch farm offices for the tenants that have taken my land.

6010. That has not been under the Labourers' Cottages Act, has it?—No, I did not take money under that Act; but I built those cottages for the labourers connected with a large farm, and three in another place.

6011. Mr. *Finlay.*] You seem to be of opinion that a system of small farms prevents the improvement of agriculture in Ireland, is that so?—I am.

6012. Is not that a necessary consequence of the large population?—It is, and of the absence of manufactures.

6013. Then you think that the population of Ireland at present is rather too large, do you?—I think if there were manufactures they might exist in the country, from its capabilities; it would not be too large then; I think, again, if money was laid out in farm buildings and improvements the population is not too large.

6014. But taking Ireland as it is, do you think it is an evil that the population should go on diminishing as it is at present?—I do not think it is an evil to diminish it unless a change is made in cultivation; if a superior class of tenants treated their farms upon the most improved system, and house-fed their cattle, I think they could exist as comfortably as they did before, although of course you must always consider a man labouring by hand is in the proportion of 2 *l.* against 16 *s.* by horse, and as against 10 *s.* by steam.

6015. And the prosperity of Ireland depends very much upon the prosperity of agriculture in Ireland, does it not?—Everything depends upon that; we have no manufactures.

6016. And you think that agriculture cannot improve much unless a system of large farms is introduced, is that so?—Or an improved system among the small farmers. I think if that took place the prosperity of the country would very much increase; I think the larger farms, and the superior management, and the consequent employment would, of course, tell as against the other; but what I say is, improve the cultivation of the small farms, and you improve the country generally; larger farms would, of course, be a still greater improvement.

6017. You see great difficulty in improving agriculture upon small farms, do you?—Yes; and I feel there is a difficulty in building farm offices of a larger description without capital, unless you see your way to prepare for a larger class than you have at present. You must prepare for both contingencies, and in order to do so I should ask for money from the Board of Works.

6018. You referred to a statement of loans made to the turnpike trusts in England by the Exchequer Bill Loan Commissioners; was it not the case that they stipulated for the repayment of the capital, with interest varying from four to five per cent?—I believe that was the bargain they made.

6019. Those terms are not more favourable than those which are offered in Ireland for drainage purposes, are they?—They certainly are not; but if you ask me five per cent. interest, and forgive me half the principal, I am considerably better off than if you ask me for a less interest and insist on the repayment of the whole principal.

6020. Sir *John Colthurst.*] Have you ever known swampy ground, such as you have described, drained and then tilled the same year?—Not such, I think, as I have described where there was a great subsidence; I have seen very damp ground that required drainage that could be so treated.

6021. I am talking of swampy ground such as you described?—No, I have not.

6022. Supposing a swamp of that description drained and then gravelled, or earth put upon it, would not that soon be fit to be tilled, or for oats or potatoes?—You could not drain such swampy ground, except in summer, to begin with, or cart gravel on it for many months after draining.

6023. You could get oats in in the spring, could you not, by fresh gravel?—I have not found that to be the case. I do not think the ground would be fit for a year or two, certainly for gravelling. I think, generally speaking, it is far better to let swampy ground lie for a time before you cultivate it. It is very safe for the drainage.

6024. Sir *Edward Grogan.*] Your attention was called to this return about the turnpike roads in England. Are there any advances made in Ireland at the rate of four per cent. interest as appears to be charged there?—We have no such thing.

6025. Have you any at the rate of five per cent; is there any advance to Ireland at that rate?—The drainage is at 6½.

6026. You pay 6½ in Ireland, and the loans to the turnpike trusts in England was four or five per cent. according to this return. Is not that the fact?—Yes, it is.

6027. What is the date of that return, and what is the amount that appears to have been lent upon the turnpike roads in England?—The return is from 1817 to 1846, and the loan is 205,150 *l.*

6028. Then 205,000 *l.* gets lent to assist turnpike roads in this country from the year 1817 to 1846?—Yes.

6029. How much of that money has ever been repaid according to that return?—£. 73,000. The principal remaining unpaid is 131,154 *l.*

6030. That

6030. That is out of the 205,000 *l.*?—Yes; out of the 205,000 *l.*, 150,000*l.* remains unpaid.

6031. If the same system of treatment, so liberal in England, was extended to Ireland, would they be complaining of the 6½ per cent. charged for drainage purposes, do you think?—I have just said if we were treated in that way, with gifts instead of interest, we should prefer it.

6032. You have been questioned very much about drainage and its utility to Ireland, and you said that you thought Government ought to clear up the existing arterial drainage of the country?—I did.

6033. What do you base that opinion on?—Upon the fact that they were done very expensively, and that the expense was caused by an order of the Government themselves, which made labour expensive at that moment.

6034. The arterial drainage was executed in Ireland by Government officers, was it not?—Yes.

6035. And at their discretion?—Yes.

6036. And the local proprietors had no voice in the manner in which that was conducted?—No voice at all.

6037. That arterial drainage was used by the Government as a means of employing the people in a time of great distress, I believe?—Yes.

6038. And, as such, they were obliged to pay a higher rate of wages for the labour than they would have done under other circumstances?—Exactly.

6039. Was it right, do you think, to put upon the proprietors that extra charge to benefit the country?—Certainly not; that is what I base my argument upon. I do not accuse the Board of Works or its officers of doing anything intentionally wrong; quite the reverse; I think they did all they could under the circumstances, which were brought about in a great degree by the Government requiring no labour from the people, that induced those high wages or idleness.

6040. You do not think it was right and fair to charge the proprietors with extra expenses because the Government found it necessary to employ the people?—I think not.

6041. Therefore, the arterial drainage being executed in the manner you have just described, you think it not an unfair demand that they should put them into full perfect order at their own expense?—That is my opinion, and an additional reason for it is, that many of them were not, in consequence of the subsidence of the marshy ground, in the state in which they were supposed to be put, and it would require additional cost now to put them in that state.

6042. You are, of course, aware that with regard to the loans made to Ireland in former years a considerable portion of that sum was remitted?—Yes.

6043. You have explained that the Government having refused to allow the people to be employed upon reproductive works, and feed them without labour, found it only right that they should make that remission?—That, I believe, was the feeling they had when they remitted it.

6044. When, therefore, it is objected against Ireland that this remission was a large boon, do you think it was more than a simple act of justice?—It was nothing more than that.

6045. A question has been put to you whether a loan of money for three years, free of interest, by State, would be a boon, and would tend to encourage the drainage of the country; do you think it would be a boon of sufficient magnitude to induce proprietors or tenants to embark largely in drainage?—I do not think it would tend to induce them to embark largely in it. I think, *pro tanto*, it would be of use; but it is too small to have any great effect.

6046. What would you propose as a substitute to induce the drainage to be more extensively resorted to in the country?—I think the non-requirement of the repayment for five years, or the total remission of the interest for the first four years, would be quite little enough, and is required at the present moment.

6047. You have alluded to the peculiar position of Ireland, and the peculiar damage she sustained by the repeal of the Corn Laws. Are you of opinion that her main industry, if not her whole industry, being thus prejudiced for the benefit of the empire at large, it gives us a right to ask for that assistance from the Government that you have alluded to?—Certainly.

6048. Do you recollect any particular employment, or industry, or growth, that of tobacco, for instance, that, for Imperial purposes, has been prohibited in the country?—To go to a very remote time, the woollen manufactures were very great in the country, and laws were enacted which completely destroyed them; that was decidedly done for the benefit of England against Ireland. Then comes the forbidding, by duty, the growth of tobacco altogether in Ireland, and then comes the bonus for the growth of grain. Now, I say, that where a proprietor, managing his estate, says to a tenant, "You shall not grow *this* crop, but I will give you a bonus for growing *that*," and then, when it is established, that bonus is withdrawn, it must leave the man, and it must leave the country, in a very wretched condition. I think the Government are bound, during the state of transition that precedes a change or a crisis, to reduce taxation in the same way that a landlord must reduce his rent, and to improve the country by judicious drainage, by grants or aids for that purpose; and I think they should do that in a way as far as possible to ensure the co-operation of the proprietors of the country.

6049. You have used the term "transition state" upon several occasions as applied to the present position of Ireland; is it your opinion that we are at the present time going through that transition state?—Certainly.

6050. And that accounts, as well as the emigration, for the present state of depression in the country?—Certainly.

6051. Do you think, then, that the assistance which, in your opinion, the Imperial Parliament is bound to give towards Ireland is especially called for by her in this transition state?—Certainly.

6052. To keep her out of her difficulties and to enable her to bear her share of the national burdens hereafter?—Certainly.

6053. You are, of course, aware that, at the particular period when the income tax was imposed upon England, Sir Robert Peel exempted Ireland from its operation?—Certainly; and at the time of the repeal of the Corn Laws he acknowledged that it would be most detrimental and discouraging to Ireland, as she had no manufactures to depend upon.

6054. However the nation at large may have benefited by the repeal of the Corn Laws at that time, there can be no doubt, as regards Ireland, it was a great discouragement to her and to her industry?—

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industry?—I believe it, and I have the best authority in Sir Robert Peel himself for saying so.

6055. Do you conceive that in Ireland we have ever fully recovered the effects of that commercial change?—Not only have we not recovered, but it is becoming more plain and demonstrated every day that we are suffering severely from it.

6056. You remember, of course, the period when the income tax was imposed upon Ireland?—I do.

6057. Was the valuation upon which it was levied the same in principle and substance as that upon which it was levied in this country?—I know that it was first levied in Ireland upon the Poor Law valuation of that day. The Poor Law had then been lately introduced into Ireland, and the depression of the country was considerable. The Poor Law valuation was under the Ordnance, or tenements, or Government valuation; it was called sometimes by one name and sometimes by another; and before the country had recovered at all—in fact, in the very middle of its transition state—it was changed, and we are now assessed upon the Government valuation, which is much higher.

6058. As soon as the Government valuation came out, is it the fact that the income tax, which had formerly been levied upon the Poor Law valuation, was levied upon the Government valuation, which was substituted for it?—Yes; as fast as they could get it assessed.

6059. And, of course, that was much more oppressive, being higher?—Yes.

6060. And that is what they are paying upon in Ireland at this moment?—Yes.

6061. It has been stated to me that a heavy pressure which exists under the income tax in Ireland arises in cases where money has been borrowed for any purpose, and an insurance has been effected by the landlord upon the life of the borrower; that a greater charge is imposed upon the insurance so effected than if the borrower had made the insurance upon his own life; is that a right or fair principle to exist?—It is not; because you are supposed to pay upon your whole income. You pay insurance upon this, and yet you get no allowance at all, because the party who lends the money would have to take it himself for better security, and not you, though you pay it; that is, so far as it goes, you are paying by that amount more than you have a right to pay upon your income.

6062. Do you think that the proprietor or tenant class in Ireland are at any time called upon to pay upon rents or profits which they do not receive?—I am sure they are. When a landlord thinks it right or proper to make abatements, or where tenants leave without paying rent as they sometimes do, no doubt he is paying upon an income that he does not receive, though it is not worth his while to make any difficulty about it.

6063. I believe you are a resident proprietor in the fullest sense of the word; you reside upon your own estates?—During my entire life I have not been two years away.

6064. Can any agent, however intelligent and willing he may be to improve the property of an absentee proprietor, fill the place of that proprietor, and discharge the duties that the proprietor would have done if he were on the spot?—It is contrary to human nature; he cannot feel the interest that the man himself would; he has not the power, and he does not carry with him the general authority and influence that the proprietor does.

6065. You have explained to the Committee the very great exertions that you made at the time of the famine to relieve your own tenantry and people about you; could any agent have been entrusted with that power at that time?—I do not suppose there are many persons in the country that would have done what I did; for I was able to employ everybody in three electoral divisions, and to cultivate, by spade labour, 300 Irish acres of land.

6066. You have described to us that, at the present time, the wages of the labourer may be considered as increased, both of the common labourer and of the more skilled labourer, to what it was some time ago?—Certainly they have.

6067. You have also described that the food of the people is very much changed from what it formerly was?—Yes.

6068. Do you consider that, with the facility of purchasing meal and grain at a cheaper rate than he formerly could, and with a higher rate of wages, the labourer at present is in as good a condition as he was formerly?—I do not think he is; formerly he had generally some certain abundance of potato grown upon a small spot of land, and a cow to give him milk, and comforts of that sort; now these are generally wanting.

6069. I need not ask you about the small farmer, because I believe his position, from your account is most desperate?—It is most painful, certainly.

6070. He cannot grow corn at the present price?—He cannot, except so far as corn can be grown in a proper rotation, and on a proper system.

6071. You mean, in the proper agricultural rotation a corn crop is a necessity?—Just so; for fodder and litter.

6072. It is, therefore, more as a branch of that rotation than with a view to profit that he grows corn?—Yes; he must grow corn for his own consumption, not for sale.

6073. Do you see anything likely to stop the emigration of that class of people from the country?—I see nothing but considerable employment and higher wages, which alone can be induced by an improved system of things; but the present heavy taxation appears to me to keep down all classes in the country.

6074. Is sheep farming extensively practised in your district?—Not extensively.

6075. Is there much cattle?—Some years ago the people generally had a good number of young cattle; but the three bad seasons that we have had were so depressing on the small farmer, that he was thrown upon the market for food, his potato crop principally failing, and the corn crop being a bad one, he sold most of his cattle to meet the demands that were made upon him; now he has no cattle.

6076. Then you consider that both cattle and sheep have sensibly diminished in number in your district?—My country is not a great country for sheep; but certainly cattle are diminishing.

6077. Would you extend that observation beyond your own immediate district?—I am surrounded with a range of mountains, which I sometimes traverse for shooting, and where I used to see herds of cattle; I see none, or very few, now. I think I can say with truth, that in Mayo and Sligo

Sligo the number of cattle has diminished to a very great extent.

6078. Do you consider the taxation at present existing in Ireland more or less than it was at the period of the Union?—I am certain that it is amazingly more; it does not require many figures to prove that; everybody knows it.

6079. And the remedy you would suggest would be a remission of part of the income tax?—Certainly; I do not think the country is in a state to bear the income tax in the same proportion as England. Look at the position of the two countries; look at the wealth per head, as compared to the extent. Ireland has a great deal of mountain and inferior land, which requires a very great local expenditure for the keeping up of the roads just as much as a rich fertile country; that must always have a depressing effect upon the country, and I think that has not been sufficiently thought of.

6080. Do you think that we have a just claim to ask the Imperial Parliament for the expenditure, upon the productive works in the country, of some part of the money which is drawn out of the country every year?—Certainly I do. I believe the Government have actually sold property in Ireland, and when they sell property in Ireland, I think the produce of that property ought to be invested in something like piers, for the improvement of the fisheries, or in great drainage, like the Shannon. In the case of the drainage of the Shannon, near Mayo, we suffered very severely; there was more paid for the drainage of the Shannon, and we never got any benefit whatever for it. There is no outfall from Mayo into any tributary of the Shannon, except into Loch Ogara, and there is a mill intervening between that and the Shannon which is not removed, therefore there was no gain to Mayo, yet a certain proportion was paid.

6081. Is it within your knowledge that a considerable further expenditure is necessary to prevent the Shannon doing damage to the adjoining lands of the proprietors?—I hear so from those who are well acquainted with the country.

6082. It is not within your own individual knowledge, then?—No.

6083. Mr. *Longfield.*] You said that you cultivated some 300 Irish acres with spade labour?—Yes.

6084. Did you find it pay?—It did not pay in one way, but it broke down the system of outdoor relief, and in that way it paid remarkably well.

6085. As a question of pounds, shillings, and pence, did it pay?—I think it ultimately paid, because the land was perfectly useless. It was abandoned by persons who had run away; if I had left the land as it was, it would have been perfectly useless.

6086. Is not the former fertility explained somewhat by the prevalence of cheap labour and the amount of spade labour that was in use before the emigration?—I think that the cultivation by the spade was an admirable cultivation, if you are regardless of expense.

6087. Therefore the poor tenant who had a general employment of home spade labour was thus enabled to cultivate his little farm much better than he is now, the people having emigrated so much?—I think the land is not as well cultivated, or nearly so, as it was formerly.

6088. You have stated a good deal about absentees; is it within your knowledge that very fine domains and fine residences prevailed in Ireland shortly after the Union, say 30 years ago, which have become waste, in consequence of the desertion of the proprietors?—That is the case in my district. If you look around there is a very great decadence in the proprietors, and their demesnes are occupied by smaller people, in the way of sale or exchange.

6089. Were not those domains and residences the nuclei of civilisation and improvement of the neighbouring districts all round?—Decidedly so.

6090. In fact, they were the centres from which civilisation and improvement extended all round?—Certainly.

6091. Have you been able to trace the decay of the country to the absence of the proprietors?—I think there is no doubt at all that the legislation has been most disastrous.

6092. Can you, from your extensive knowledge of Ireland, easily tell the estate of an absentee proprietor from the estate of what we term a resident proprietor?—I can, generally; there are some bright exceptions.

6093. Generally speaking, the fact is so, is it?—Generally.

6094. Is not absenteeism really injurious, both in a moral point of view and in regard to money, as an element of wealth?—Decidedly.

6095. Is there any difference in your opinion as to the effect of absenteeism, so far as it affects the wealth of the country, between absentee wealth and absentee taxes?—Wealth going out of any country must be most injurious to it.

6096. Are you aware, since 1853, the taxation of Ireland has been increased, by at least 35 or 40 per cent., by the imposition of the income tax, the succession duties, the spirit duties, and so on?—I do not know the per centage, but I know it has been increased by those taxes.

6097. Are you not aware that the necessity for the taxation, in fact, arose from the remission of taxation in England, which was made good by the increased taxation of Ireland?—As the revenue must be made up to a certain point, the Chancellor of the Exchequer, I suppose, calculates what he wants, and if he remits in one country, I suppose he must make up the balance by taxing some other place, and it appears that he has taxed Ireland.

6098. Is it your opinion that the taxation of Ireland now is inequitable, with reference to the resources of the country?—It is, most decidedly.

6099. Has the taxation, in your opinion, increased in a greater ratio than the resources of Ireland have been increased?—Since 1845, it is in an inverse ratio, decreasing prosperity and increasing taxation, and there is a very bad prospect at present.

6100. Is it the fact that the subject of the taxation of Ireland is exciting a good deal of dissatisfaction in Ireland generally?—You hear it from everybody over there. The people in the small towns tell you that there is nothing doing there; that the small farmers are nearly ruined, and are not able to lay out money; and they say, "Here am I, obliged to pay income tax and county tax for the support of roads; I am obliged to pay a heavy poor law tax, caused in a great degree, perhaps, by parties coming into the town, many of them sent over from England, after having spent the best of their days there, sent over as pensioners for us to support to the end of their days. I have also to pay money for lighting

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lighting and cleansing the town, and things of that character, so that it amounts to very nearly one third;" 6 *s.* 8 *d.* in the pound is what they now pay in Ireland.

6101. You have likened the case of the Government to that of a proprietor in relation to his tenantry?—I have; that is the way in which I view the question.

6102. The improvement of the country is to be effected by lightening the people's burdens and developing their capability for labour, is it not?—Yes, and by giving facilities for improving the land that they cultivate.

6103. And the improvement of a population by the State may be done in the same way, may it not?—Certainly.

6104. Is it your opinion that the land is suffering from the pressure of taxation?—I am quite certain of it; as far as my judgment goes, I believe Ireland is over taxed, if any country ever was

6105. Is there this difference between Ireland and England as regards taxation; that England is advancing rapidly in wealth, so that the percentage of taxation is, in truth, yearly diminishing; whilst Ireland is retrograding, and the percentage of taxation is increasing?—It is, exactly.

6106. So that in truth with regard to individuals or the State; supposing a man with 1,000 *l.* a-year, 10 *l.* per cent. out of that income in England is not the same thing as 10 *l.* per cent. would be out of that income in Ireland?—Certainly not, because it is not felt out of your abundance; whereas it is felt very much out of our necessities.

6107. And the progress of a nation is in truth the progress of individuals, is it not?—It is; public benefit is made up of individual benefits.

6108. Therefore a progressive nation does not feel taxation in the same degree as one that is retrograding?—Just so.

6109. Do you belive that the national prosperity of Ireland could be much increased by developing her latent resources?—I do.

6110. Amongst those do you think the improvement of the land forms the chief, if not the only element at present?—It is the most obtrusive upon the mind now, because it is the only manufacture we have; no doubt other manufactures could exist with great advantage, but they have been crushed out by English legislation.

6111. Is it not a fact that almost every manufacturer had a chance in Ireland at one time, but was repressed by English law?—Yes, I believe that to be the case; I know that the woollen manufacture was stopped, and now the distillation of spirits has been checked; I do not think they can go much further.

6112. Has legislation checked the distilleries in Ireland?—It has.

6113. Was the distilling of grain in Ireland something of the same nature and of the same importance as the vine growing and making of wine in France?—Whiskey is to the Irishman what wine is to the Frenchman.

6114. And the one is the product of alcohol from grapes, and the other from grain?—Yes.

6115. Has this state of things at all affected agriculture?—It has had another effect; that when people invest large capital in any way upon large distilleries, or anything of that kind, and they find legislation come in and put an end to all their profits, it is very discouraging not only to them, but to others who might have some idea of originating some other scheme.

6116. Is it a fact that considerable capital is invested in those manufactures?—No doubt people invested their all, in many cases.

6117. Do you know that the distilleries are being ruined?—I saw one in Sligo the other day falling all to pieces, upon which thousands had been laid out.

6118. As to the construction of farm-buildings; I think it was by some legal acumen that the Commissioners found that farm-buildings do not include farm-houses, was not that so?—I do not know; I did not go into the question; I merely asked them what they could do in my case.

6119. The word in the Act is "farm-buildings," and they held that not to include farm-houses, did they not?—They did; but I must say that I found the Board of Works always inclined to look at everything liberally, and, as far as their powers went, to aid you; they only wanted the money; they had the inclination.

6120. Do you think that a legislative enactment providing for the erection of farm-houses would be of use?—It would be of use, but they do not go far enough; they do not give you enough.

6121. I thought they went to the extent of 5,000 *l.*?—It must always be in relation to the wants of the country.

6122. Then would you enlarge the limit?—As far as I could get ample security I would enlarge the limit.

6123. Up to 10,000 *l.* or 20,000 *l.*?—Up to 10,000 *l.* at all events, provided they had ample security. I do not want money to be lent without ample security.

6124. You say that you think 40 years would be too long a period to distribute it over. What would you think of four years free, and then 21 years at 6½ per cent.?—That would be an improvement on the present system; but I do not think that is enough.

6125. What do you think would be enough?—To make any improvement on the land, we pay half the drainage ourselves. Any proprietor will do that, and I still liken it to the case of a Government who are the first proprietors. They receive their rent, customs, and get the first fruits of every thing; they are deeply interested in improving the country. I cannot see that it would be too much to expect them to give five years as the minimum. I think that would be fair, considering the condition of Ireland, without any interest at all. When I said so, five years were without interest, and ten years with interest. That would be a compromise. I think that would do good.

6126. The first five years with no interest, you say?—Yes; five years with no interest. I would make no demand at all for that period. Then five years paying the principal back without interest, and then 10 years paying both principal and interest. I could make five divisions of it. I would give five years without requiring any payment at all, supposing that the drainage in many cases would not be paying. Then for five years I would require payment of the principal only, without interest.

6127. How many instalments would you make of the principal?—That might be matter of arrangement.

6128. Should the interest be at five per cent., would you say?—Yes, for the five years, and then 6½, paying principal and interest for the remaining 10 years.

6129. In

6129. In fact, the five per cent. would be paying some of the principal at a lower rate of interest?—Yes; I think that would be fair.

6130. Have you any doubt that that would be beneficial both to the proprietor, and ultimately be very beneficial to England in developing the resources of Ireland?—Certainly; if it is right for one proprietor to improve his estate, and he is benefited by it, it is equally right for the Government to see to it.

6131. I think your idea is this, that much of the poverty of Ireland has been entirely the result of Imperial legislation, not intentionally directed, it may be, but still having the effect of oppressing Ireland?—Yes.

6132. And that that which is the effect of legislation should be remedied by legislation?—Yes; I do not want to exculpate the proprietors; I think they have been much to blame, and I do not think the Government have been intentionally in the wrong; but by erroneous or neglectful legislation they have certainly contributed their share, if not the greater proportion, to the present state of Ireland, and they are equally bound, with the proprietors, to improve it.

6133. Have you any doubt that there are not a dozen men in Ireland who are capable of thought, who do not know that the poverty of Ireland is not in a great measure the result of centuries of jealous legislation by England before the Union?—I have often heard the matter discussed, and all seem to think so; some to a greater, some to a less extent; but all admit it. It is noticeable from the way in which they asked the country to grow grain, and there was a bonus given for it; and when they got them to grow it, they turned round and said, "We will give you no further bonus." They have done everything they could detrimental to the country, and for the benefit of their own.

6134. Are you aware that, when the famine pressed upon England, there was an Act prohibiting the importation of all salt provisions, except from Ireland?—I am not aware of it.

6135. *Chairman.*] Before the Union, had almost all the Irish nobility houses in Dublin, and did they live there?—Yes.

6136. Do you think there is an Irish nobleman who has a house in Dublin now?—I do not know exactly.

6137. You do not know of one?—I am not aware of any that reside there.

6138. Mr. *Lowe.*] You think that drainage would improve the rents of Irish property, do you not?—I certainly think it would.

6139. Not immediately, but in the course of years?—I think it would rather make the rents that are professed to be paid, be paid; than improve the rents in amount.

6140. It would improve the certainty of the payments, you mean?—It would.

6141. So that the landlord would be better off if his estate was determined than he is now, even after paying something for capital?—He would. Then there is another question, whether you can get proper cultivators of the land or no.

6142. Then I understand you to propose that there is to be an advance from the Exchequer of money, towards draining lands in Ireland, is not that so?—There is one at present.

6143. But you propose another and a different system, do you not?—I propose an improvement on the present system.

6144. And that improvement would be, I understand, that if the drainage did not succeed, the money should be forgiven, should not be claimed back?—No, I did not say that.

6145. For the first five years, then, what is it to be?—What I propose for the first five years is, that there should be no repayment of principal or interest required.

6146. No instalment of principal and no interest whatever?—No.

6147. Then for the second five years what do you propose?—I propose a repayment at the rate of five per cent., which would pay back a certain proportion of the principal.

6148. But no interest?—No interest.

6149. And for the next ten years?—For the next ten years a payment at 6½ per cent., which would embrace principal and interest.

6150. Would the interest of the last ten years pay the interest of the former?—No.

6151. That you think should be without interest?—I do.

6152. That would entail a certain loss on the Imperial Exchequer, of course?—Not ultimately; no more than it would on a proprietor who lays out money on his land.

6153. There would be an outlay which would never be returned, namely, the interest on the sum?—Certainly.

6154. Then, of course, we should have to impose some sort of tax to make that up?—For the present you might; but there is no doubt of this, taking a parallel case, when the Imperial Government was generous to a moderate extent, and laid out 13,000*l.* on roads in the south of Ireland, they found that in a few years there was a yearly benefit of 9,000*l.* to the public Exchequer, in the receipt of customs and other matters.

6155. Then your proposition is that a tax should be imposed upon the empire, for the purpose of improving the rents of Irish landlords, is it not?—That is not it. I hold that the Imperial Government of the country are the proprietors of Ireland, just as much as a landlord is the proprietor of his estate, and they must go hand in hand to regenerate the country, particularly when the English legislators have, by mistaken legislation, brought the country into the bad state in which it is.

6156. But the way in which you propose to regenerate the country is by improving the rents of the landlords, is it not?—That is a consequence that may follow along with others; but then I couple with that improvement the improvement of the Exchequer. It is only lending you money for a certain gain; it is just as certain that the Exchequer will improve as that the estate will improve. Do not you think, for instance, that if I could bring the state of Ireland, as a cultivated country, to equal that of England, the Exchequer would be greatly benefited?

6157. Would not that depend upon what it cost?—That is a question of figures. If you ask me whether it would improve the country by increasing the rents, I tell you that it would also improve the Exchequer.

6158. Then you advocate the imposition of taxes on the empire at large to improve the land?—Yes.

6159. And the means which you suggest, by which Ireland shall be improved by the expenditure of those taxes, is the improving of the rents of the Irish landlords, is that so?—I do not think that that is the inference; from what I say you take

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take one inference without the other. I put them both *pari passu.*

6160. What do you put *pari passu* ?—The improvement of the country for Imperial taxation and the improvement of the country for the proprietor.

6161. The way in which the country will be improved will be by improving the rents of the landlords, will it not?—That would be one of the first consequences.

6162. Then, being the first consequence, would the improvement of the country be a result from that?—I think they would follow almost together.

6163. You think that the country would begin to improve almost before the landlord derived any benefit?—I can show you a case that did happen, and it is borne out by the figures. In the western districts there was an expenditure of money by Mr. Nimmo; I am referring to a paper dated 5th January 1829, and he makes out the amount of expenditure upon public works in the western district, as per detailed abstract now remitted, 13,284 *l.*, and the balance in favour of the public, 9,498 *l.* The way in which he makes up that balance is by reference to the improvement in the state of the revenue, customs, and other matters in that district. Now, I venture to say that no landlord would get that benefit as rapidly.

6164. Who is it that makes up that account?—Mr. Alexander Nimmo, a famous engineer, who made the roads in the wild districts of Kerry.

6165. Sir *Edward Grogan.*] Under the Government?—Yes; with Imperial money.

6166. Mr. *Lowe.*] Then, could we not extend this principle a little farther; supposing that the way to improve Ireland is to pay out of the taxes for the drainage of the landlords' estates, or towards it, could we not do other things; suppose we were to increase their incomes, they would expend that, would they not, in employing labour. Suppose we were to give a landlord as much more as his present income out of the public funds, would not that be a measure beneficial to Ireland?—If the landlords were the only parties to legislate for the country, or if they could impose a veto upon British legislation it would be very fair; but if British legislation at one moment does that which is most detrimental to his interests and the interests of the country——

6167. Excuse me, but this is no answer to my question; why should this principle of benefiting Ireland by benefiting the landlords be confined to the drainage of land; why not give it a wider expanse?—The transition that was made necessary by the repeal of the Corn Laws makes it fair and just that the parties who brought about that transition by the repeal of the Corn Laws should aid the parties whom they have injured very materially in getting over that state, and entering upon a new state of things which has been made necessary by the recent legislation, which recent legislation Sir Robert Peel declared to be very discouraging to Ireland.

6168. Then this is a compensation to Ireland for the injuries done to her by the free trade policy that was adopted 18 years ago, is that so?—All I can say is, that the best proof of it is what Sir Robert Peel himself said.

6169. But, I ask you, is what you propose intended as a compensation for the injury that you say was done to Ireland by the removal of the restrictions upon commerce 18 years ago?—You put the question in such a way that it is difficult to answer it.

6170. You can answer it "Yes," or "No;" is that what you propose?—I do not exactly propose it in the way you put it, certainly.

6171. Then what is it that you do propose; I understood you to say, that you thought it was only fair that you should be compensated for the injury that was done to you by the repeal of the Corn Laws?—I did not use the word "compensated" at all.

6172. That you should receive money as an equivalent for that injury, then?—What I said was, that it was the duty of a Government to aid in undoing the mischief that they had done for the benefit of England, by legislation that was detrimental to Ireland.

6173–4. *Chairman.*] Did not the late Sir Robert Peel recognize that principle, when he said that Ireland should not have the income tax?—As I argued before; if I said to my tenant "You must grow such a thing, and not such a one," and I give him a bonus to grow what I like, and then I suddenly remove the bonus, the man would be in a difficulty by my fault, and I should be bound to aid him in getting out of it; the case is the same.

6175. Mr. *Lowe.*] Then you consider yourself as a tenant of the State, do you?—I think we are much in the same condition, only with this difference, that we are made to pay our rents a great deal more severely than we make our tenants pay theirs.

6176. Sir *Stafford Northcote.*] Do I understand you to say that you consider that taxation, which is nominally the same, presses more heavily upon Ireland than it does upon England, because Ireland is the poorer country of the two?—What I said was, that any taxation paid from one's abundance was much less felt than where you had scarcely sufficient to cover your necessities.

6177. Do you mean to infer from that, that Ireland is more heavily taxed than England or that she is more severely pressed by taxation than England, because she has to pay it out of the fund for meeting her necessities?—Exactly.

6178. How far would you carry that principle; would you apply it as between two individuals, one who was richer than the other; would you say, for instance, that taxation pressed more heavily upon a man who had 500 *l.* a year than upon a man who had 20,000 *l.* a year?—I would, certainly; it would press more severely upon the man with 500 *l.* a year.

6179. Then would you consider it right to relieve the man who had 500 *l.* a year from some portion of his taxation, and lay a little more upon the man who had 20,000 *l.* a year?—I think I should be inclined to do that; you carry out that principle in the Poor Law: you exempt certain persons altogether.

6180. Lord *John Browne.*] Has not that principle been practically acknowledged and carried out by the arrangements of the income tax, under which a person with 150 *l.* a year pays less than a person with an income above that amount?—Exactly.

6181. Was that proposed by the Chancellor of the Exchequer, and assented to by the country?—Yes.

6182. Mr. *Longfield.*] As to the State expending money upon the improvement of landlords' rents, about which Mr. Lowe asked you, is not that, in truth, expending money for the productive

tive resources of the State; and is it at all analogous to making a present of the money to the landlord?—I do not think it is at all giving a present to the landlord in any sort of way; it is only assisting him in regenerating the country for the public good.

6183. And thus, in fact, materially adding to the resources of the State?—Decidedly.

6184. Is that upon the principle that if two blades of grass are made to grow where only one grew before, the man who caused that is a greater benefactor to the human race than the greatest philosopher?—Yes; take an example of the effect of the one course and the other; suppose emigration goes on, and a great quantity of land is deserted, the only course, if no money is lent upon such terms as would be available, would be to inclose it first for inferior cattle, and afterwards for superior cattle; as the land improved, I daresay that would pay the landlord as good a rent as a system which would go to build farm house offices, and induce a superior system of husbandry on the land; but see how differently situated the State would be; in the one case 100 acres of land would not produce to the State a fourth of what it would in the other state, yet the landlord would receive the same rent, and for 21 years the deductions for interest and principal would be a distinct drawback upon him. Again, no population is required to carry on the grazing system, and the state would suffer by a great decrease in the population of Ireland, which, I think, they would feel severely, if they required recruits, and Ireland is always ready to help the ranks of Britain. If that was disregarded, the day might come when they would regret to find that, instead of able-bodied men for recruits, they would get nothing but cow-herds and sheep-tenders.

6185. Have you any doubts that the wealth of the State increases the wealth of individuals?—Certainly it does.

6186. And the increase of the wealth of individuals increases the wealth of the State?—Certainly.

6187. Sir *Edward Grogan.*] You have stated that, in the event of a large tract of land, 100 acres or so, being inclosed in a feeding farm, instead of being occupied in the hands of a tillage farmer, the State would lose for want of having a supply of men?—Yes.

6188. Would she also lose by the want of people to consume all exciseable and customable duties?—Certainly; I was going to state that the State would lose in everything, and the landlord too.

6189. *Chairman.*] Do you think that the cause of what you consider an improvement to the country, should be stopped because it happened also to benefit the landlord?—I think it would be very suicidal, because the public good is made up of individual benefits.

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6190. Mr. Lowe examined you to show that you intended to improve the country by adding to the rents of the landlords; do you think that because a measure might add to the rents of the landlords, therefore you should abandon it?—Certainly not; and I think I could prove that a landlord could get an equal amount of land without laying out his money in improving the agriculture of the country, but by his laying out that money the country would be greatly benefited.

6191. You were also asked where the taxation was to arise from whence these benefits are to be conferred upon Ireland?—From the country at large.

6192. Do you not think that by keeping our own taxation in Ireland, it would be abundantly sufficient for it, remitting less to England?—It would be quite sufficient, I am certain.

6193. Is it the slightest matter to Ireland how much England taxes herself for wants that she may conceive to have of her own?—I could wish that it was otherwise, but according to the way in which legislation has gone on, it is so. I think we should all try to pull together for our mutual benefit.

6194. Can you compare the case of two individuals with that of two kingdoms?—I cannot join them together in legislation when such a man as the late Sir Robert Peel said that in legislating for England, he was legislating for the disfavour of Ireland.

6195. Mr. *Longfield.*] Have you any doubt which would produce the greatest wealth to the State, 100,000 *l.* spent in adorning Battersea Park, or in improving the productive resources of Mayo?—I have not the slightest doubt about that; when I saw the beautiful cultivation of the parks here, and went back and compared it with the state of our beautiful Phœnix Park, I felt that it was very discouraging for Ireland.

6196. *Chairman.*] Do you think that the profusion of expenditure in this country is any satisfaction to us for the starvation of Ireland?—No. I certainly do think when I see a great quantity of the public money laid out in adornments in and about this place, that a better use of the money would be to improve and make productive so integral a part of the empire as Ireland.

The Right Honourable the Earl of LEITRIM, called in; and Examined.

6197. *Chairman.*] I BELIEVE you are extensively engaged in improvements in Ireland?—Very extensively indeed.

Right Hon. Earl of *Leitrim.*

6198. Have you been impressed with the advantage of borrowing money from the State to the extent you have heard from the last witness?—I have never borrowed a farthing, and I never intend to do so. I should be very sorry to put myself into the hands of the Treasury under any circumstances whatever.

6199. Then you have carried on those improvements entirely out of your own resources?—Entirely out of my own resources, and with the assistance of my tenants.

6200. Do you find that the condition of the country has improved during the last few years?—It has deteriorated in a manner which is most awful to contemplate.

6201. Sir *Stafford Northcote.*] Within what time?—Since the repeal of the Corn Laws. It has deteriorated since the repeal of the Corn Laws in a manner which I look upon as most disastrous to the State.

6202. *Chairman.*] Therefore your opinion is that the repeal of the Corn Laws, whether it has been of advantage or not to this country, has been most detrimental to the interests of Ireland?—I think the manner in which England has treated Ireland has been on the principle of beggar my neighbour.

6203. But

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6203. But as to the repeal of the Corn Laws, do you think that whatever advantage it was to England, it was detrimental to the interests of Ireland?—I think the repeal of the Corn Laws was the most unjustifiable act that England ever did towards Ireland, although she has been guilty of many very unjustifiable acts.

6204. Are you aware that the policy of England was to induce the cultivation of corn in former periods?—England encouraged, and the Irish legislature encouraged, previous to the Union, the increase of agriculture as far as it was possible to do so, so much so that Ireland had the honour of having had the first agricultural society within the three islands.

6205. The products of Ireland have decreased then?—The products of Ireland have decreased in a most alarming manner.

6206. That is the agricultural products?—The products of all kinds—the products of cattle, the products of grain, the products of manufactures, with the exception of the linen manufacture—all have diminished in the most frightful extent; so much so, that I look forward to next winter with the utmost alarm, as I do not very well know how, without assistance, the poor are to be clothed.

6207. Have wages increased in your country, or is there any very great difference in the rate of wages?—I think that, if I was disposed to grind the poor, I could get work done at as low wages as I ever got it done. I think the people will be satisfied with the very lowest amount of wages; but at the same time there has certainly been a small increase.

6208. Do you think that the means of obtaining food and clothes and houses are improved?—The cheapness of food in the past winter has been the only thing that has saved the population.

6209. The clothing is not improved, is it?—The clothing is now on the decline, for this reason: previous to the famine the handloom weavers existed to a very great extent. About the same period, the extent to which the cotton manufacture had been carried in England gave the English manufacturer the power of selling their cotton so cheap that, together with the famine and the low price of cottons, it completely destroyed the handloom weavers, to the advantage of the English manufacturer. The war with America having now damaged the English manufacturers, the prices of cotton have risen so high that I fear they are beyond the reach of the poor class in Ireland; and the particular kind of cotton which was manufactured previous to the American war is now no longer to be had at any price. I mean what is commonly called blay calico, and which was sold from 3 *d.* to 4 *d.* a yard, and which became, in point of fact, the clothing of the Irish poor. That is no longer in the market at any price, and there is nothing to supply its place.

6210. Has there been much emigration from your part?—There has been a good deal; at the same time, from the very great number of people in my employment, there is less in my immediate neighbourhood than from other parts; at the same time, there has been a very great number of emigrants.

6211. Can you have any doubt of the decadence of the prosperity of the country?—I think I said before that the prosperity of the country is declining in the most astonishing manner.

6212. Do you think there is any very great difference in your part of the country between the rent valuation added to the tenement valuation upon which the income tax is assessed, and in the actual rent received by the landlords?—I would say in the first instance, that I think the tenement valuation was a trick. I think the tenement valuation was given to the landlords as a pretended boon.

6213. How did it act?—It acted as a means upon which to fix the income-tax. It will be remembered by the Committee that the late Sir Robert Peel stated that he had no means by which he could collect an income-tax in Ireland; that was his apology to the English members when he objected to extend the income-tax to Ireland, and then, after having so stated, as a pretended boon to the Irish people, a tenement valuation was made as an improvement on the former mode of valuation, but, in point of fact, the tenement valuation was made for the purpose of enabling the Chancellor of the Exchequer to tax the Irish incomes; but so unfair was the tenement valuation as a basis of taxation, that it is perfectly notorious that there are lands valued which pay no income at all. For instance, bogs from which there is no income whatever, and lands which are perfectly unproductive, and are useless in their present state, even to feed cattle, are taxed, and those sums, though small in the unit, become of course very large in the aggregate. I am paying income-tax for vast extents of land from which I get no income whatever.

6214. Therefore, taking that all together, I apprehend that your opinion is that the valuation does not fall far short of the actual rents received by landlords in Ireland?—There is no doubt that in many instances the valuation exceeds what the landlord can obtain for his lands.

6215. Do you think the general taxation of Ireland higher than the resources of the country are able to meet?—I think that if the income-tax is continued, it must end in bankruptcy.

6216. Have you any means of comparing our local taxation with the local taxation of England?—My pursuits for many years past have been so completely confined to Irish matters that I really am unable to make any comparison as to the local taxation in England; at the same time the local taxation in Ireland is exceedingly onerous.

6217. Has it increased, within your memory, very much?—Very considerably, for example, the poor law. The county cess has increased by the imposition of what is commonly called imperative presentments; then we have also had imposed upon us a succession duty, and the succession duty has been made to act most unfairly as regards Ireland, for in collecting the succession duty, no deductions whatever are admitted for the necessary outgoings before any income is to be received; for instance, there is no allowance made for the collection of the income which is to be received, when it is notorious that the income of all proprietors in Ireland is very much diminished by the expenditure of collection.

6218. But do you think that there is any peculiarity in the collection, harder upon Ireland than upon England, that this same difficulty does not exist in England that exists in Ireland?—I have always heard that the collection of rents is a cheaper operation in England than in Ireland.

6219. Are you aware that there is a considerable surplus taxation of Ireland remitted from

Ireland

Ireland and sent here?—I think most unjustly so; the impression throughout Ireland is that it has placed the Government in the position of a great absentee proprietor.

6220. Then do you think the absentee proprietors themselves do not improve the country?—I think the absentee proprietors a nuisance. When I was in the House of Commons I recommended a plan which I thought would be a very beneficial remedy against the absentee proprietors. I proposed that the High Sheriff should have the power of summoning all absentee proprietors residing beyond his bailiwick, if I may so say, that is beyond the bounds of his county, by addressing a summons to them to attend on grand juries or petite juries; and I wish, since the question has been put to me, to observe to the Committee that the great evil of absentee proprietors is not only that the landlord is absent, but all the members of his family are absent, and it is not only that their incomes are lost to the country, but they are a loss to the country as a part of the machinery of government, and the result of that is that we have imposed upon us not only the difficulty arising from the specie of the country being annually (if I may make use of the expression) pumped out of the country, and the specie of the country being removed from the country annually, the difficulty, of course, is to get it back again; it is like the animal system, if the blood is all drawn away from the heart and none of it goes back again, the animal must die; so it is exactly with Ireland, the specie is removed annually; I may say the taxation, comparatively speaking is not expended within the country. I mean to say that the Imperial taxation, what I have heard since I have come into this committee room, designated, I think, improperly as English taxation, is not expended in Ireland. There are no public works of any importance going on in Ireland; we think it is very unfair that money should be brought over to England for the purpose of carrying out public works in England; and we think in Ireland that if we are to be taxed for the public works in England, we ought to get at least an equivalent in our proper share of those public works; whereas, according to the present system, the whole of our public works are neglected, nay more, in my recollection, they have been diminished; for instance, the whole of the Admiralty works have been removed from the Cove of Cork. My impression is that the Cove of Cork is one of the brightest gems in the British Crown, and it would be quite sufficient if it was properly worked out for a nation in itself.

6221. Then, you are not a believer in the doctrine that the more money you take out of a country the more she ought to prosper?—I I think that there has been an unfortunate misapprehension throughout the length and breadth of England, by the very improper speeches of the Earl of Carlisle, that he has represented, from time to time, most improperly and untruthfully, that Ireland was prospering.

6222. It is quite clear that she is not, is it not?—It is quite clear that she is not prospering; work is at present, I may almost say, in a state of collapse.

6223. Sir *Frederick Heygate.*] Is it not the fact, that there is a great difference observable between the seats of residence of absentee proprietors and others, even in the appearance of the places themselves?—I do not think I am very well prepared to answer that question generally; a great number of Irish absentee estates are very badly managed, but some are well managed.

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6224. I do not allude to the management of the estates, but to the residences of the landlords; does not the fact of landlord's residence and that of his family produce a great change in the appearance of the place and of the people?—Certainly.

6225. Mr. *Hankey.*] Can you trace any direct connection between the distress in Ireland and the present taxation of Ireland?—Certainly.

6226. In what way?—In this manner. The agriculture of the country has been very sensibly diminished for the benefit of England, and the Income-tax imposed upon that country has produced ruin to a great number of persons: for instance, the small traders in the country towns, almost throughout the whole length and breadth of the country, are almost all in a state of bankruptcy. I can assure the Committee that the state of the traders in the country towns in Ireland is most alarming.

6227. Did I understand you to say that the distress in Ireland was for the benefit of England?—The distress in Ireland has been created for the benefit of England.

6228. In what way has that distress been caused for the benefit of England; in what way has England benefited by the distress in Ireland?—Because it has been the policy of England invariably to destroy the manufactures of Ireland, and the last manufacture that England has destroyed has been the manufacture of food, and the manufacture of whiskey.

6229. Sir *Frederick Heygate.*] You have considerable experience of all parts of Ireland, I believe?—Of many parts.

6230. As a landlord in the northern part of the country, do you think that there is much difference between the valuation on which taxation is founded, in that part, and the valuation in the south, and west?—I have no connection with the south, and my property in the north is, I may say, entirely mountain property. I do not think it would be fair to draw any inferences.

6231. Have you never drawn that distinction between the different valuations?—No.

6232. Sir *Edward Grogan.*] A question was put to you as to how far Irish distress was beneficial to England; do I collect from your evidence that the repeal of the Corn-laws, which so materially affects the principal produce and manufacture of Ireland, was for the benefit of England, but detrimental to Ireland?—Clearly so.

6233. Was that what you meant to convey by your answers?—Certainly. I do not think there can be any doubt about it.

6234. Is it also your opinion that since the repeal of the Corn-laws in 1846, the then progressive state of Ireland has retrograded?—Certainly; there are such vast tracts of land that have been thrown entirely out of cultivation, and I may add to that, a matter which is connected with the subject, which will give the Committee an idea of the difficulties under which Ireland was labouring, previous to the abolition of the Corn-laws. The greater part of Ireland was cultivated by spade-labour since the famine, the farms have become larger, but of course, all the small holders who have been accustomed to spade labour, had neither the capital nor the science to use a plough; the consequence is, we are in a crisis

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crisis between the use of the spade and the use of the plough; they have not as yet learnt the possibility, although I have advocated it among my tenants, of using the bullock, which is a cheaper animal, and a more profitable one to a small farmer, than a horse would be, for working on a farm.

6235. In fact, we consider that we are in a transition state in Ireland at this moment?—We are in a transition state.

6236. Although the whole wealth of the country may have been materially affected by the repeal of the Corn Laws, the Irish people, as a body, have made every effort to recover themselves, and there have been breaks, during which they have improved, is that so?—It is impossible to speak too highly of the conduct of the Irish people. I do not think any people on the face of the earth would have borne the same reverses, with the same patience, with the same fortitude, and with the same goodwill.

6237. Subsequent to the famine years, when the great pressure in 1851 and 1852, Ireland began to recover herself, did she not?—She began to recover herself by the Crimean war, and if the Crown goes to war to-morrow, our prices would improve, and we should flourish.

6238. But there was a partial revival and improvement in Ireland about that period, was there not?—During the Crimean war the prices rose even higher than they were during the famine.

6239. And at that time, when the country was beginning to recover herself, increased taxation, in the shape of the income tax, for instance, was put upon the country for the first time?—Exactly so.

6240. Did that check the improvement that was taking place?—It checked it at once.

6241. Since that has still further increased taxation been imposed upon her?—Still further increased taxation has been imposed.

6242. The last few years, from atmospheric causes, have been peculiarly unfortunate in that country, have they not?—The weather has been exceedingly detrimental, both to the cattle and the crops. The first blow that was received by the Irish farmers was the wet summer of the year 1859; many of them were then obliged to sell their cattle, from their inability to feed them, the hay crop having been lost; and the principal difficulty ever since that has been to feed the cattle during the winter time. It appears to me that one of the very great errors which it is necessary to meet at the present day is, that it is desirable to turn Ireland into a grazing country, quite forgetting that it is absolutely necessary, in order to have a large quantity of cattle, that you should have tillage, to produce the means of feeding them during the winter time.

6243. The last few unfortunate years, then, in your opinion, have tended most materially to repress any improvement that was going on in Ireland at that time?—Decidedly so.

6244. Has there been any consideration on the part of the Imperial Parliament or Government of the state of Ireland, in the shape of either raising or remitting taxation, during the period of suffering?—No, we do not expect it, as long as the officials of the Government are Englishmen, and none Irishmen; it has completely broken all our expectations.

6245. Then I take the fact to be, that the moment the period of returning prosperity occurred in Ireland, the increased taxation was imposed upon her?—Distinctly so.

6246. But when the apparent improvement ceased, and she was decidedly retrograding, the Imperial taxation was neither lightened or removed?—Exactly so.

6347. Mr. *Longfield.*] I think you say the increase of taxation in Ireland has been in the reverse ratio of her capability of bearing it?—Exactly so.

6248. In truth that is acting still, not merely was the specie diminished, but increase of taxation was one of the causes for this diminution, was it not?—Certainly; as I said before, the specie goes out of the country regularly every year, and there is no means of bringing it back again.

6249. Are you of the same opinion as Colonel Gore, that the wealth of the nation might be materially increased by developing the resources of Ireland, by means of a judicious outlay of public money?—Clearly so; I heard Colonel Knox Gore give his evidence with regard to the works that were constructed by Mr. Nimmo; now it so happens that I was on those roads no later than this day last week, and although the evidence of Colonel Knox Gore goes to show that the money expended improved the revenue. I can assure you that the lands on either side of those roads, through Connemara and Joyce's country, are not in a state of cultivation, and that most of the roads that were opened out by Mr. Nimmo are simply advantageous for the purpose of bringing in what were then taxable articles; and, of course, in point of good government, add materially to the welfare of the country, but I may add to that, that so important do I consider the advantages of making roads and communications through the country, that my purpose in going down to those mountains was to lay out four miles of road, which must be made out of my own private purse; at the same time, although I am making the road, I have no possible means of getting to the road without crossing a lake; and the communications through Ireland are still exceedingly imperfect by land, and the approach by sea is equally defective.

6250. Then you agree with Admiral Smith, that all nations improve as they have means of internal communication, either by land or water?—I think it is the duty of a paternal Government to improve the public works, and to enable us to carry on a system of commerce, which we have never had, as yet, in Ireland.

6251. Was not that, in truth, the cause to which Spain and France owe their remarkable development in the last 20 years?—Clearly so.

6252. By the encouragement given to internal communication?—That is so, and I think it is the duty of the Imperial Legislature to improve the harbours of Ireland, which must be the first step in that direction.

6253. Have you any doubt that the wealth of the nation is ultimately always resolvably into its productiveness in food?—That, I apprehend, is a truism.

6254. If, therefore, you improve the productiveness of Ireland in point of food, either in live stock or cereal grain, or anything else, you improve the wealth of the nation?—Of course, that must be so.

6255. Have you any doubt that Ireland is in that peculiar state now that its ample resources could be enormously developed by a judicious expenditure

expenditure on the land, either by drainage or otherwise?—That is opening another question; you have asked me two questions, one with regard to stock, and the other with regard to land. With regard to stock, I would answer that I think the country is in a very alarming condition, because the stock is in that condition that, from the best advice I am able to obtain, there will not be stock next autumn in Ireland to put in the stalls to make beef next winter, and it will require at least three years to get up anything like the proper stock there ought to be in the country. For instance, though I hold a great quantity of stock myself, and although I am a very large stock master, my mountains are not half stocked; and in my visit to the county of Galway last week I saw whole mountains which were not anything like half stocked.

6256. Lord *John Browne.*] That is belonging to other people?—And to myself too. With regard to the other matter which I have heard discussed here, that is the laying out of money in drainage, I think that is a very questionable matter; I could not, and I would not recommend any man to borrow money for the purpose of what is called thorough drainage; as a matter of personal profit I would not do it myself, nor would I recommend any friend to borrow money for the purpose of thorough drainage.

6257. In your opinion it would not pay?—I think, when he comes to let the land, he must let it *minus* the outlay. I think it is a very good thing for myself, with a little unemployed capital, to spend it in thorough drainage upon lands which I am sure I would be able to let when I have got the land so drained; but I am quite certain from my experience that he could not expect to get back from the tenant the money which he had so expended. But I must make a reservation in this instance; the landlord who does that, who borrows money for the purpose of carrying on works of that kind, if he is a resident proprietor, and living on his estate, makes it pay in another way, because that outlay being upon the estate, comes back to him indirectly, and therefore it answers the very purpose which I was mentioning a moment ago, that the specie is brought back again into the country by that means.

6258. But you have drained extensively out of your own resources, have you not?—I have drained a good deal out of my own resources, but not what is called thorough drainage, because my part of the country is not ripe for it. Right Hon. Earl of *Leitrim.* 1 July 1864.

6259. Still you have expended large sums of money out of your annual rents, upon drains?—Upon roads and drains, open drains.

6260. Have you not found drains pay, in improving the productiveness of the soil?—It must depend entirely upon circumstances, and it depends so very much on the locality; for instance, I can give you a case in point: if you drain a bog, you cannot, without very great loss of capital, proceed at once to cultivate the bog. You must wait till the bog settles down. A bog is like a sponge, and you must dry it. Two years ago, I made some drains through a bog, which had never been drained before; in the course of that one season alone it fell upwards of three feet, at the same time, it is not yet ripe for further cultivation; but I am continuing to carry on works on that identical bog by means of a tramway. I could not do it in any other way, because the great difficulty of cultivating a bog is, that you cannot get cattle upon it; they would sink. The only way you can cultivate it is by masses of men. Of course, if the population is removed, these bogs will continue bogs to the end of time.

6261. Then, in truth, it is your opinion that Ireland, with regard to these measures, is inequitably taxed for the purpose of raising taxes, spent out of the country, without any regard to the profit of Ireland?—I think the raising taxes in Ireland, to expend them out of Ireland, must be the ruin of everybody carrying on any kind of business in Ireland. No matter what it is, shopkeeping, manufacturing, tillage of the soil, or any other purpose. If taxes are raised in our country, if we are to have all the disadvantages of a colony, and none of the advantages, we must be ruined.

6262. For instance, the enormous expenditure at Alderney, Portsmouth, and all those places, out of Ireland's taxation, remitting 2,000,000*l.* a-year to England, can you conceive what benefit it is to Ireland?—I think it is positively an act of dishonesty to carry on public works in England with Irish money.

Sir Percy Nugent, called in; and Examined.

6263. *Chairman.*] I think you are a resident proprietor in Ireland?—Yes. Sir *P. Nugent.*

6264. And are acquainted with the central counties of Ireland?—I have a right to be; I have been a resident there for 50 years.

6265. In what county?—Westmeath, the very centre of Ireland.

6266. Do you farm and improve your property?—I have laid out a great deal of money upon it, with the intention of improving it.

6267. Have you taken money from the Board of Works?—Very little; at the time of the potato failure I took a loan of 800*l.*, but I found that it was better to use my own money as far as I could, and I only took 200*l.* of it.

6268. You did not take money except under the pressing circumstances of the famine, but you improved your estate from your own resources?—I did not take money by loan, but I was always willing to contribute to arterial drainage. I consider that the beginning of all improvement of the country.

6269. Do you consider that arterial drainage must precede any efforts of individuals?—I do.

6270. Do you think that arterial drainage could be effected by individuals alone, unassisted?—I am quite sure it cannot, having attempted it by applying to various persons to form companies, and in other ways to collect money for the purpose, years before any Act was brought in; it is too heavy for private speculation.

6271. Do you think that the Government would be repaid for any advances for that end?—So far as I am concerned, having a great deal to do with arterial drainage, I may say that I am always called upon very regularly, and I pay it very regularly, and, as far as I know, everyone else does the same.

6272. What do you conceive to be the present state of the country comparatively with the years just before the famine?—I do not think the country is so prosperous or so well off, generally speaking, as she was just before the famine, but there are peculiar parts of the country, rich in pasture, that

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differ very much indeed from those of a lower description; but as for the lower description and middle class of farms in the south and west of Ireland, and judging from my own property in such parts of Ireland, it is infinitely worse now than it was before the famine.

6273. There is great emigration going on, is there not?—Very great.

6274. Will you state to the Committee what, in your opinion, is the cause of that emigration?—The first thing, I think, is the tendency to throw land into grass, and from the low price of cereal produce.

6275. And that is caused by what?—One thing that has caused it, in my opinion, is the limitation of distilling. There were formerly large distilleries in the different provincial towns of Ireland, and those distilling establishments consumed the oats, which was almost the only crop that was grown by the poorer class of tenantry; the uncertain climate of the country often gives us an excessively bad quality of oats; those oats answered only for distilling purposes, and were always bought up for that purpose, and when there was no distilling in the neighbourhood the oats became unsaleable, and the people became discouraged from the want of employment.

6276. That is, you mean, the duty on spirits has tended to discourage distilling?—That is my opinion; that is one cause.

6277. Was Ireland ever an exporting country as regards corn?—She was always a great corn-exporting country.

6278. Do you know whether she exports or imports now?—I am quite sure she exports very little corn, and she imports nearly the whole flour and corn for the support of the people.

6279. How is that importation paid for; is it paid for out of capital?—By labour, as far as labour can be got.

6280. That is, out of the capital of the country?—Yes; we have no capital in the country but labour, and no manufacture but land.

6281. Can you say whether taxation has any effect upon the withdrawal of the capital, and upon the development of the resources of the country generally?—I know that I very sensibly feel the increased taxes that have been put on; but if you ask me what those taxes are that are peculiar to Ireland, and not peculiar to England, I could not answer you; but I can tell you this, that England is a prosperous country, and she can bear taxation. But, since the increased taxation has been put upon Ireland, the poorer she has become. For instance, the late Sir Robert Peel, I believe, did not approve of the income tax for Ireland. At the time she was weak and unhealthy; but it came on afterwards, and it has been a very serious addition.

6282. I think you were a Member of the House at the time of the imposition of the income tax?—I was.

6283. And also at the time Sir Robert Peel made the declaration that Ireland, on account of the injury, was suffering from the repeal of the corn laws?—I was.

6284. That pledge was broken, was it not?—It appears that the income tax was put on, and also the spirit duties. I think those acts were not quite in good faith.

6285. The income tax is not paid, as we know, by the very poorest class of society?—No.

6286. Then how do you think the imposition of that tax upon the upper classes tells upon the lower?—It affects incomes generally; first, I would say, the landlord's pound, by the time it comes into his pocket, is not worth more than 15*s.*; there is no doubt at all about that. If the Committee will take a schedule which I have drawn out in a rough way since I came into this room, based upon an income of 4,000*l.* a-year, there are the following charges: this is as near as possible what I know to be paid; for instance, there is the Crown rent and quit rent, that comes to about 84*l.* a-year; the tithe rent charge, 350*l.* a-year; the cost of collection of the rents, about 200*l.* a-year, at five per cent., which is generally what is paid; the poor-rates, in the district I am alluding to, 130*l.*, and then there is income tax, 110*l.*

6287. Lord *John Browne.*] Is that poor-rate lower than the average?—Yes.

6288. Mr. *Longfield.*] What is the entire amount of those items you have given?—Upwards of 800*l.*

6289. *Chairman.*] What would the proprietor pay as to income tax; would he pay upon the whole 4,000*l.*, or would that 800*l.* be deducted?—He would pay it out of the gross sum; and, if there is any deduction to be made, you have to go and fight for it afterwards.

6290. But, in the first instance, it is paid upon the whole?—Yes.

6291. Sir *Frederick Heygate.*] Making no deduction for loss of rent or anything?—No; after all, that 800*l.* is to come off the rent that is paid, but then there is a great deal of the balance of that which is never received at all.

6292. *Chairman.*] That 4,000*l.* a-year is the rent roll?—Yes.

6293. Not the actual receipts?—Not at all.

6294. The actual receipts may be short of that?—Very much.

6295. During the year of the famine, a man with 4,000*l.* a-year received a very small portion of it, perhaps?—Those were exceptional years. It was questionable whether he received anything.

6296. Since that, we have had the last few years of bad harvest, have we not?—Within the last three years; and it is a very curious thing, although we have had three bad harvests, it was not in the first year or in the second year that the deficiency in rents arose; it was rather in the third year; because the people had collected a little capital, and some stock; they had cows and pigs, and a certain quantity of capital. That went to pay the demands upon them, and now they are left without any; and, although the harvest has been better, the condition of the people is worse.

6297. The capital has been exhausted?—The capital has been exhausted.

6298. You are aware of the state of Ireland before the famine; do you think at any period, within your memory, Ireland was so prosperous as she was then?—For three or four years before the famine Ireland was very prosperous; in 1844, 1845, and 1846.

6299. Are you aware that since then Ireland has fallen off very much in all kinds of prosperity?—It advanced after 1844 and 1845; and now it is going back again.

6300. Have you ever compared the present taxation in Ireland's depressed state with the taxation in 1845, its prosperous state; are you aware that 2,500,000*l.* has been added to her taxation?—I am.

6301. Has not that had a great effect upon the

the prosperity of the country?—In looking for effects, I think you must first ascribe it to that.

6302. Do you consider the taxation of Ireland out of proportion to the resources of the country at this moment?—I do, as long as we are paying nearly the same as the taxation of England. The one country is a rich trading country, with abundant resources, enabling it to bear taxation in a far greater proportion than a country that has nothing of the kind left her.

6303. Are you aware that there are absentee proprietors in Ireland?—A great number.

6304. What do you consider is the effect of drawing the absentee rents out of the country?—Of course, all money drawn from a country and not circulated through it again, must be a serious loss to the whole country, and the people who live in it. I have not gone into any calculation as to what amount of money is abstracted under absenteeism; but we have heard of it so often in olden times in the House of Commons that it must be in everybody's recollection.

6305. Sir *Frederick Heygate.*] Do you consider that the valuation is higher or lower than the actual rent received in your part of the country on the average?—The general way in which it is taken is this: the poor law valuation was low, Sir Richard Griffith's valuation was something higher, the actual rents received much less than either. The letting rents, I think, would have been near the same.

6306. Mr. *Longfield.*] On an average of some years you would scarcely get more from the rent, would you?—No, I think you would get less; you cannot count upon getting rent.

6307. Mr. *Hankey.*] I think I understand you to say that you consider the taxation of Ireland too high, because it, being a poor country, cannot bear the same rate of taxation as England, which is a rich country?—Yes.

6308. If the Imperial taxation was necessarily raised, would you then propose that it should be raised by a different scale of taxation in the one country to the other?—My feeling is that it would be equity if each country's resources were taken into consideration, and taxes laid on accordingly; if that was done, Ireland would get the relief that I consider she is entitled to.

6309. But a certain number of years ago the Government of this country was carried on with an amount of taxation not much exceeding 50,000,000 *l.* sterling, but at a much later period we had to raise by taxation upwards of 70,000,000 *l.*, had we not?—No doubt.

6310. Assuming that the higher amount of taxation was necessary, do you think that should be a ground for making a different rate of taxation in the one country to the other?—I look at it in this way, that when the exigencies of the State require that taxation should be increased, I am not saying that Ireland should be exempted from her fair share of it, but she should have an equitable proportion only.

6311. What I want to ask you is this, when the Imperial expenditure becomes excessive from any cause, is that the particular time when you think a different degree of taxation should be imposed, or should it be imposed at all times differently in Ireland to what it is in England, whether the whole expenditure be large or small?—I am quite sure that Ireland is not able to bear the same amount of taxation that England is, or anything like it; I consider the taxation generally should be regulated according to the resources of the two countries.

6312. But would you apply the same rule whether 50,000,000 *l.* was required, or 70,000,000 *l.*?—I think I have answered that by saying, that if the country required it, Ireland ought not to shrink from paying her share as far as she was able, but it should be in proportion.

6313. You think that, however small the taxation, Ireland should be taxed on a different scale to England?—I do think so.

6314. Then Ireland ought not to be governed upon the same system of taxation as England?—I think not; and I think there were certain conditions connected with the Union that guaranteed that such should be the case.

6315. Do you think that the difference of taxation should be on the indirect taxation, or the direct taxation; have you ever given the subject consideration?—I have not given the subject much consideration; of course the direct taxation alludes to the income tax, that is the principal item of direct taxation; and I still think that even on the income tax there should be an allowance made in favour of the country whose income is the smallest and most uncertain.

6316. If there was a different system of indirect taxation, there would necessarily be different Custom-houses, would there not?—I think that would be a difficulty.

6317. Do you think it would be desirable, in fact, to establish a different system of indirect taxation, that is, of taxation upon all commodities imported into Ireland, between England and Ireland?—No; I should rather confine it to the question of direct taxation; I think that establishing two systems is the great difficulty, and would probably be a great expense.

6318. Then your observation, so far as I understand it, relates principally to the Income-tax?—Yes, and the Excise; the increase of Excise taxation, and the duties on spirits, which is the only manufacture we have.

6319. At the time the Income-tax was imposed on Ireland, was there not some consideration given towards Ireland by the abandonment of some pecuniary claims upon the Imperial Treasury?—There were; but those pecuniary claims were not quite a fair thing, it was partial, because those pecuniary claims were lent in impoverished districts; they were not a general debt of the country, they were a debt which the country was liable for; but they were not a general debt of the country, and you are forgiving a debt to one man, but charging the whole community with the payment of it.

6320. There is a great deal of difference, I believe, in the amount of distress in different parts of Ireland?—A very great deal.

6321. The north is comparatively in a flourishing state to the south and west?—There are some parts of the north very poor, just as poor as the south and west; parts of the county Donegal are just as poor.

6322. But there are some distinct districts in Ireland where they are very much better off, are there not?—Very much better off; I endeavoured to distinguish that when the Chairman asked me with respect to it in those grazing districts. In the very country I live in myself we are very well off; we have large grass farms, and have wealthy yeomanry living in those places.

6323. If a difference in taxation ought to be established in consequence of the poverty of Ireland generally, would it not be equally just to establish a difference between the poorer parts of Ireland and the richer parts?—That would follow

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low upon a scale; it may be, perhaps, equally fair in England. I suppose Devonshire and Cornwall could not bear taxation as well as the neighbourhood of London, and you would have to do the same in this kingdom if you did that; and I am sure the highlands of Scotland and the district of Glasgow are not of the same character.

6324. Do you not think that there are as great differences between some parts of England and others as there is between some parts of Ireland and others?—There are, always bearing in mind that the worst part of England is better than the best part of Ireland.

6325. Do you think it possible to establish any differential rates of taxation on account of the poverty of one part of Ireland as compared with another?—I think it would be very difficult to do so; and I suppose the way it is best done, and the only way, is in the local way of rents. Rents are higher in the good than in the bad parts.

6326. Then would not the same rule apply generally to Imperial taxation, Ireland being governed by the same set of laws as England and by the same Government? It is very possible; but I know the objection to all this division of taxation is the expense of collection, and it certainly would have the effect of creating new Custom-houses, new collectors, and additional expenses to pay them.

6327. Then, would it not be better that a system of taxation regulating one part of the United Kingdom should be taken into consideration as forming part of a system which should regulate the system of taxation by doing that which is best adapted for the interests of everybody in the country?—Probably you are right; but I go with Sir Robert Peel, who did not think so when he made an exception in favour of Ireland, because she was the poorer country of the two.

6328. *Chairman.*] The Treaty of Union guaranteed two separate kingdoms, united by the Crown, did it not?—Yes.

6329. And it also guaranteed allowances for the resources of Ireland, if they were not sufficient to meet her contribution?—Yes.

6330. And it is her right, as a people, to demand that, is it not?—We have been a long time saying so.

6331. You referred just now to a paper containing some charges imposed upon the landowners in Ireland?—Yes.

6332. Are you aware of the general amount of local taxation imposed upon the landowners in England?—Yes, I am quite aware of it, and I think it is quite correct; all landowners in England are liable to this local taxation.

6333. Is the local taxation quite independent of Imperial taxation, and is it imposed to a greater extent upon an Irish landlord, as far as you know, than it is upon an English landlord?—My answer to that would be this, that in England you always had these taxes; in Ireland, they have only been put on lately. The Income-tax is a recent tax. The Poor Law is a recent Tax. I do not complain of it, but they are recent taxes.

6334. Has not a very large amount of land been sold under the Incumbered Estates Act?—A great quantity.

6335. A large portion of that has been bought by Irishmen, has it not?—A very fair proportion of it.

6336. I think I saw a return lately, which showed that a very large proportion of it was purchased by Irishmen; is not that so?—Yes.

6337. When land is bought under the Incumbered Estates Act, is it not bought, and the price paid for it, with reference to the amount of taxation generally that is to be deducted before the rents can be received?—No doubt.

6338. Then those persons would be the gainers, beyond what they contemplated, in making the purchase, by the exemption of a particular class in Ireland, would they not?—No doubt, because that is made the subject of an allowance in the purchase.

6339. Do you think that would be just, with regard to Ireland generally?—It would be giving them an advantage to new purchasers, but the old proprietors would allow them to have it without complaint.

6340. But you see there would be an injustice, do you not?—There might be a partial injustice in it.

6341. In fact, they would be exempt from an amount of taxation, which was never contemplated at the time they made the purchase?—Of course; if there was a remission of taxation, they would.

6342. These purchases have all been made within the last twenty years, have they not?—Within less than the last twenty years, but they get rid of that on the other side; in this way they got the power of altering the whole system of their estates by removing the small tenants from them, who are the parties that create the difficulty, and by letting the land out in large farms, which you may consider an improvement to the country generally; at the same time the old occupiers, who get the advantage of the remission of taxation, have not the opportunity which the new comer has, who gets his land clear.

6343. Do not you think that Ireland generally suffers more from the system of small holdings than from the present amount of taxation?—No; there is some mistake about that in this country. There are parts of Ireland that must have small holders in it, because they are not calculated for large farms; and the emigration is taking place very much from those parts, and there will be a very great loss in consequence, because it can only be cultivated well by manual labour.

6344. I suppose you would not approve of a system of taxation on absentees?—No; I think a man has a right to go where he likes.

JOHN STEPHEN DWYER, Esq., re-called; and Examined.

J. S. Dwyer, Esq.

6345. *Chairman.*] HAVE you now prepared the papers which you promised the Committee to put in?—I have.

6346. Have you got them with you?—I have. I may as well also put in this paper as to the amount paid by grand jury presentments. (*The Witness handed in the papers.*) Vide *Appendix.*

Martis, 12° *die Julii*, 1864.

MEMBERS PRESENT:

Lord John Browne.	Mr. Hennessy.
Sir George Colthurst.	Sir Frederick Heygate.
The O'Conor Don.	Mr. Howes.
Colonel Dunne.	Mr. Longfield.
Mr. Finlay.	Mr. Lowe.
Sir Edward Grogan.	Sir Stafford Northcote.
Mr. Hankey.	Mr. Banks Stanhope.

COLONEL DUNNE, IN THE CHAIR.

HENRY WILLIAMS CHISHOLM, Esq., re-called; and further Examined.

H. W. Chisholm, Esq.

12 July 1864.

6347. *Chairman.*] YOU have prepared certain accounts, have you not?—In addition to the accounts already given in to the Committee, I have prepared a list of six others, which will, I believe, be printed, and distributed this morning, being the first uncorrected proofs.

6348. Will you state upon what basis you have formed the account between England and Ireland as to revenue and expenditure, and what the papers are which contain it?—Not only the basis upon which the accounts of joint expenditure of the two kingdoms were settled, but also a statement of revenue and expenditure will be best seen in Appendix No. 11.

6349. Sir *Stafford Northcote.*] No. 1 in App. No. 10?—No; in Appendix No. 10 will be found many of the details which are necessary to elucidate the results which appear in Appendix No. 11.

6350. Sir *Edward Grogan.*] That is the *resumé*?—It shows the results. In No. II. of Appendix No. 11, the Committee will see how the actual amount of revenue applicable to public expenditure in each year from 1801 to 1816, as regards Great Britain and Ireland respectively, is made up.

6351. *Chairman.*] But in the revenue, before you state what is the sum applicable to joint expenditure, what deductions do you make from the gross sum?—The deductions made from gross revenue are first what appears under the head of "drawbacks, &c." I will now refer the Committee to Appendix No. 10. These deductions are stated in detail in No. I. of Appendix No. 10.

6352. Will you state what are the deductions from gross revenue?—In the Account No. I. there is a statement of the gross and net revenue of Great Britain. The amounts there stated are taken from the Finance Accounts. The first item is the amount of arrears and balances in the beginning of the year, to which is added the gross receipts within the year; that forms the total gross receipt. From that is deducted the amount of drawbacks, which are always considered as abatements of revenue, and not as expenditure.

6353. Was that done for both countries?—Both countries are treated upon the same principle.

6354. There is a detail of the drawbacks afterwards given, is there not?—There is in Nos. III. and IV., and in every case a reference is made to the Finance Accounts, where the whole detail may be found.

6355. After "drawbacks" what else is there deducted?—The Appendix No. 11 is a copy of a Return, now in course of preparation, in obedience to an Order of The House; that return directs that the net revenue, as stated in the Return No. 256 of 1824, should be shown as well as the balance of revenue applicable to expenditure, after deducting the charge of the debt. In order to arrive at the correct amount of revenue applicable to expenditure in each year, I have been obliged to show certain deductions and certain additions, and those appear in No. II. of Appendix No. 11.

6356. Will you state what those deductions are?—The first amount of deduction is the amount of balances and arrears at the end of the year, which was included in the net revenue in the Return No. 256 of 1824; but, inasmuch as the revenue would not be paid into the Exchequer until the following year, and would therefore become available for the expenditure of the following year, it was necessarily deducted from the amount of revenue applicable to expenditure in the current year.

6357. In the first account of 1801 there was a balance due of a previous year, which was pre-Union; was that credited in the first year?—That is credited in the amount of gross receipt, from which it is not deducted for the net receipt; it is, therefore, or at least such part of it as was received into the Exchequer, included in the amount of the net revenue of 1801, as appears in the Return No. 256 of 1824.

6358. Then, that balance of the Ante-Union revenue was not properly a part of the revenue of the first year, was it?—So much of that as was received into the Exchequer in 1801 was not properly a part of the revenue that was received within the year, but it was a part of the revenue applicable to the expenditure of the year.

6359. But it was not properly part of the revenue of the year; it was part that was to be applied to the debt at the time of the Union; it was applicable to services before the Union took place, was it not, if it was received?—It was really so applicable, and it may be taken to have been so applied, because there was a large amount of expenditure for services incurred before the

H. W. Chisholm, Esq.

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Union which were actually paid in the first year of the Union, and that appears in the separate expenditure of each country.

6360. And credited to Ireland?—Exactly; the same principle was applied to Ireland as to Great Britain.

6361. I say "to Ireland," because there was no Act of Parliament binding upon Great Britain as to that, although there was on Ireland?—There was a considerable amount of expenditure, for services before the Union, paid in Ireland in the first year of the Union, which was defrayed from monies in the Exchequer at the time; and the amount of balances remaining at the time of the Union was not kept separate from other monies then in the Exchequer, so far as appears from the accounts presented to Parliament.

6362. Was it carried to joint expenditure, in fact?—No, the balance that remained of the revenue of 1800 became available for the general expenditure of Ireland.

6363. But, for a subsequent year?—Certainly.

6364. In 1816, were the balances unsettled at the end of 1815 reckoned to the expenditure of the year 1816, or carried forward to the year 1817, in these accounts?—In these accounts, the balances remaining in either country at the end of the year 1815 were really made available for the expenditure of the following year, without being kept distinct.

6365. They were not reckoned in these as part of the revenue of 1816?—They were not.

6366. And, therefore, not calculated in the amount at the time the Consolidation Act was passed?—I believe not.

6367. Was there any other deduction, besides those of "drawbacks" and "management," before the amount applicable to joint revenue was found?—The next deduction appears under the heading of "Amounts included in the accounts of public income, in the Finance Accounts, as payments out of the net produce in its progress to the Exchequer, but excluded from the expenditure accounts as not forming part of the public expenditure; for instance, imprests to collectors; advances, Civil List payments; and so forth. Those amount to a considerable sum in the course of the year.

6368. And were they deducted in each country?—The same principle exactly has been observed with regard to each country.

6369. Those were payments out of the revenue in passage to the Exchequer, which did not form part of the expenditure, as I understand?—Yes.

6370. Were there any other deductions besides those?—The next deduction which I have made in this account will perhaps require a little more explanation.

6371. Sir *Stafford Northcote.*] Which account is that?—The column is headed, "Two-seventeenths of repayments of imprest monies," in the Account, No. II. of Appendix No. 11. There was a large amount of repayment every year of imprest and other monies, which formed part of the income of each country; but inasmuch as many of those amounts had been already included in the joint expenditure of either country, and the other kingdom made liable for its proportionate share, it was only fair that when any portion of such expenditure should be repaid, both countries should have the benefit of it. The amount so repaid to Great Britain amounted in the 16 years to 1,366,684 *l.* No portion of that was actually paid over to Ireland, although she was entitled to 2-17ths of the amount, or 160,786 *l.*; but in making up the accounts between the two countries, that amount was allowed to Ireland.

6372. She was credited with it, was she?—Yes.

6373. Sir *Edward Grogan.*] Do you say that 2-17ths of that amount was credited to Ireland?—Two-seventeenths was actually credited to her in making up the accounts. There were also similar amounts repaid in Ireland, but Great Britain never got a penny of those amounts; they were not very large in amount.

6374. *Chairman.*] The amounts were very small indeed, were they not?—They amounted to some thousands. The Return, as called for, directed that the actual deficit of the revenue applicable to the joint and settled expenditure of the kingdom should be shown, it became consequently necessary to adjust the accounts by deducting the amount of 2-17ths of that repayment of imprest monies from the revenue of Great Britain, and adding it to the account of Ireland; I should inform the Committee that the necessity of doing that is the cause of some discrepancy between these accounts and the accounts as presented to the Committees in 1811, and the following years; in the latter of which, the deduction of the amount of repayments was made from the total joint expenditure of Great Britain, before charging Ireland with her proportion of such joint expenditure.

6375. Will that cause any discrepancy between those accounts and those made in the different reports of 1811, 1812, and 1815?—It will not eventually, when you come to the result, only in the progress of the details.

6376. Then, after those deductions, what remained was the net revenue applicable to the joint expenditure, was it not?—There is one more deduction to be made from the revenue of Great Britain, as it appears in the Finance Accounts, and that is the amount of one-third of the lottery profits of Great Britain, which were remitted to Ireland in the Finance Accounts; the whole of the lottery profits are carried to the income of Great Britain, and one-third of the lottery profits remitted to Ireland is included in the expenditure, but the acount here is simplified by deducting the amount of one-third of the lottery profits of Great Britain as really not forming part of her revenue.

6377. Was that done in those accounts upon which the Union was settled?—Ireland really received that amount, and therefore it appears in the account of her revenue every year.

6378. Therefore, it is credited in those accounts, is it not?—Certainly.

6379. In several of the accounts there are what are called voluntary contributions; are they reckoned as revenue?—They are reckoned as revenue in Great Britain.

6380. They amounted to a considerable sum, did they not?—They did.

6381. But they were not taxation?—They were very much in the nature of taxation.

6382. Were they not voluntary contributions?—They certainly were voluntary contributions. The circumstances under which this source of the revenue of Great Britain arose, were as follows: In Mr. Pitt's budget of 24th November 1798, in order to provide for the increasing expenditure caused by the war, and also for a larger Sinking Fund, he proposed to raise an additional

additional revenue of 7,000,000 *l.* within the year, by increasing the assessed taxes. This proposal was to increase the rates by a rising scale in proportion to the assessment. The highest increase was to be imposed when the assessment amounted to 50 *l.*, in which case an additional rate of five times the original rate was to be paid. The result was estimated to produce an additional revenue of nearly treble the amount which the assessed taxes then brought in. Mr. Pitt admitted that many persons of large fortune might elude or escape this additional assessment, and said he would be much obliged to any gentleman who would point out a mode by which property so held could be subjected to taxation or assessment. It was suggested by the Speaker, Mr. Addington, that many persons of affluent fortune might be disposed to come voluntarily forward to make such a contribution above the amount of their assessment as should be equal to their real property, and that a clause giving such persons such an opportunity might be introduced into the Bill. This suggestion was carried out; and in the Act which imposed the increased assessed taxes (the 38 Geo. 3, c. 16), it was provided by a special clause that any person might pay any sum into the Bank of England, and such payments were deemed to be voluntary contributions for the purposes of the Act. It was soon found that this scheme of increasing the assessed taxes was only an income-tax in disguise, and it was superseded by an income-duty in the following year. But the provision for receiving voluntary contributions remained in force. Large sums, exceeding 2,000,000 *l.*, were paid in as voluntary contributions in the first year, more than 500,000 *l.* in 1799, but in 1800 they amounted to less than 80,000 *l.*, and a very small amount was paid after 1801. There was a provision by a subsequent clause in the Act of 1798, that any person so paying sums into the Bank of England might require duplicate receipts, and that such sums should be deemed to be advances on account of the additional assessed taxes imposed by the Act so far as these might amount to, and the excess only above the amount of these additional rates be deemed voluntary contributions; but practically the amount of voluntary contributions was shown separately in the Exchequer receipts, and in the Public Accounts. No voluntary contributions were paid into the Exchequer in Great Britain, in the 16 years from 1801 to 1816, except under the Act of 1798. They form, therefore, part of the revenue of Great Britain only. But it may be added that, in 1817, the usual Act for continuing the Annual Duties on Malt, Pensions, &c., contained a clause which recited that the Prince Regent had been graciously pleased to direct certain sums to be contributed out of the Civil List revenues, in aid of the public service of the year, and that many persons holding offices and places in His Majesty's service, were desirous of contributing proportions of their official receipts for the same purpose. In clause 38 of the Act 57 Geo. 3, c. 5, provisions were inserted for carrying out these objects. The amounts received under this head were as follows: 5,000*l.* in 1817, 20,000 *l.* in 1818, 57,870 *l.* in 1819, and of this last amount the Prince Regent paid 50,000 *l.* in one sum, as his contribution for the year 1818. With the exception of a sum of 20 *l.* in 1820, no further sums under the head of voluntary contributions have been since received at the Exchequer.

6383. Were there not a number of noblemen and others who gave taxes voluntarily; for instance, Lord Camden, who gave up his official income?—Lord Camden relinquished a large portion of the official fees to which he was entitled, retaining an amount equal to the regulated salary of the other tellers. But the amount which he gave up from year to year never appeared under the head of voluntary contributions, which was a specified head under a particular Act of Parliament.

6384. Were they never reckoned as revenue?—The whole amount of voluntary contributions was considered as revenue. The amount paid by Lord Camden up to the year 1819 was merged in the total amount of "Surplus Exchequer Fees," though subsequently shown as a portion of these Surplus Fees. In the Finance Accounts from 1801 to 1816, these Surplus Fees are included under a very elastic heading; it is called, "Imprest Monies and other Monies Paid," and it comprehends a great number of payments of various descriptions.

6385. Among those were several payments given to the Crown in that heading?—I am not quite aware to what payments you allude. Perhaps you allude to Droits of the Crown, surrendered by the Crown; there you open a particular question. In the Accounts of Income of Great Britain, as stated in the Finance Accounts, I have not found any mention of such a payment into the revenue. But, as I shall have to explain afterwards to the Committee, in making up one of these accounts, in which I have endeavoured to balance the receipts and the expenditure, both of Great Britain and of Ireland, for the whole period from 1801 to 1816, I found an amount of expenditure of Great Britain exceeding 15,000,000 *l.*, for which there is no corresponding amount of receipts to balance. That arises very much from the form in which the accounts were made up at that period, when no balance-sheet could really be made up, because on one side the income as stated in the Finance Accounts comprehended only the Exchequer receipts, and on the other side the expenditure as stated in the same Fiance Accounts comprehended all kinds of expenditure. In endeavouring to ascertain how this 15,000,000 *l.* could be accounted for, I found that in one year, in the year 1806, there was an amount of 1,000,000 *l.* paid by the Crown to the revenue as part of the Droits of the Crown. Two-seventeenths of that amount was carried to Ireland, and the amount appears in the revenue of Ireland. I have stated in another place in these accounts that the Irish accounts were kept very regularly and very well balanced from beginning to end, quite upon a different principle from those of Great Britain. Whilst an amount of 2-17ths of all those Droits was carried to the Exchequer, and formed part of the revenue of Ireland; the 15-17ths of that amount, which was actually applied for naval purposes, does not appear at all in the accounts of income of Great Britain, because I believe it was never paid actually into the Exchequer; it was applied without being so paid in. That is the explanation I have to give.

6386. Therefore, it came under part of the revenue?—It ought properly to have been stated as part of the revenue, because it was made available for part of the stated expenditure.

6387. Having got the expenditure, how has the joint expenditure been applied afterwards; after deducting these sums from the gross ex-

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penditure applicable to joint purposes, are there no other deductions?—There are no other deductions from the revenue as regards either Great Britain or Ireland in this account.

6388. But from that, was the interest of the debt prior to the Union in each country deducted in forming the account?—No it was not.

6389. Was it never deducted?—It was never kept separate. The Committee will see, in accounts, No. XV. and No. XVI., of Appendix 10, the amounts of both the revenue and expenditure of Great Britain and Ireland respectively, in each year, after deducting the amount of the charge of the ante-Union debt; but these accounts are given to the Committee for the purpose of showing corrections of similar accounts brought before the Committee by Mr. Fisher.

6390. Therefore, should it happen that the Act of Union directs the payments to be separate that was violated in the account that was actually taken, was it not?—Supposing that the Act of Union directs that the expenditure for the ante-Union debt in each country should be kept separate in all the accounts, that certainly was not done.

6391. If it directed that it should be deducted from the revenue before the apportionment was made, was that done? — The interest of the ante-Union debt was never shown as first deducted from the revenue before the apportionment of joint expenditure. The mode in which the accounts of the joint expenditure of the United Kingdom were settled was, first by taking the amount of the joint expenditure by each country in each year; that was done by taking the whole expenditure, and examining every item strictly whether it belonged to joint expenditure or separate expenditure.

6392. Sir *Stafford Northcote.*] When you say that was done, when was it done?—It was done at the various periods when the accounts of joint expenditure were settled.

6393. What! year by year?—It was not done year by year, certainly.

6394. *Chairman.*] Was there any account made for 11 years, or any balance of the kind struck for 11 years?—I believe there was no account settled for 11 years. If the Committee wish it, I can refer to several statements connected with that fact.

6395. I merely want the fact at the moment, that there was no account kept for 11 years?—I can hardly go so far as to admit that.

6396. I mean, was there any balance shown between the two countries?—I can hardly say that no account was kept; but there was no settlement, so far as I can learn, and I have looked into every place where I am likely to get information on the subject. I believe there was no actual settlement till the end of 11 years.

6397. Sir *Edward Grogan.*] Was there no annual balance-sheet struck between the two countries?—There was no balance-sheet of the joint expenditure of the two countries settling what was due from each to each; that is, there was none presented to Parliament. It must evidently have been made up between the respective treasuries, but no statement of the settlement was reported to Parliament earlier than 1811.

6398. *Chairman.*] I suppose there must have been accounts to enable the different Chancellors of the Exchequer to make a Budget, although they were not regularly framed?—The account between the two countries would not necessarily interfere with the Budget, which was simply an estimate of income and expenditure for the year, and would not have reference to what had taken place in previous years.

6399. There is no record of it, in fact?—I believe there is no record of any settlement between the two countries sooner than 1811.

6400. Sir *Edward Grogan.*] That is the first year in which a balance-sheet appears to have been struck of the joint expenditure between the two countries?—That is the first year in which such a settlement appears to have been finally made; there is no record presented to Parliament showing that any such settlement between the two countries was made at an earlier period.

6401. Is there any record in the office of its ever having been made? — There is certainly none in the Exchequer; if any such were made by the respective Treasuries, we should have no record of it at the Exchequer.

6402. Mr. *Finlay.*] The accounts were kept in the office, as I understand?—The accounts to which you refer were kept in the Treasury; accounts may probably be found there; but as I am an officer of the Exchequer, I can only answer as for the records of the Exchequer; there would be no such account in the books of the Exchequer.

6403. As I understand you, accounts were kept, but not delivered to Parliament?—I do not know what accounts were kept between the respective Treasuries, but such accounts were not presented to Parliament.

6404. *Chairman.*] Having got the net revenue of each country applicable to joint expenditure, was there deducted the interest for the separate debts before the Union; supposing that was the course prescribed by the Act of Union, was it followed?—It does not appear in the accounts that the amount of such separate Pre-Union debt was first deducted from the revenue.

6405. I suppose you have seen the Report of the Committee of 1815?—I have it before me.

6406. Were the loans raised subsequent to the Union, treated as a joint or separate debt?—There was no loan raised subsequent to the union which was considered a joint debt as referred to in the Act of Union, and the charge for which should have been made upon the two countries in the proportion of 15 to 2; there was, in fact, no such joint loan.

6407. In fact, they were separate loans raised separately for each country, and so settled by Act of Parliament, were they not?—They were.

6408. Sir *Edward Grogan.*] And so charged?—And so charged.

6409. *Chairman*] Then, if the Union has prescribed they should be joint debts, the articles of Union were not followed in that particular?—Supposing that the Act of Union had imperatively required that they should be joint debts, in that respect, certainly the Act of Union was not complied with. That is to say, there were no such joint debts as were contemplated in the Act of Union. In one respect, nearly all the debts created on account of loans raised for the service of Ireland in the 16 years were joint debts. The total amount of those loans was 76,689,954 *l.* of which 15,939,954 *l.* only was raised in Ireland, and the remainder in Great Britain. It was absolutely necessary that this large proportion should be so raised in Great Britain. The Irish Chancellor of the Exchequer expressly stated in Parliament,

Parliament, on the 14th June 1804, that no greater amount could have been raised in Ireland, and he desired it to be understood that so long as loans were to be raised for Ireland, they should be raised in Ireland as far as possible. However, during the 16 years from 1801 to 1816, 60,750,000 *l.* was raised by loans in Great Britain for the service of Ireland; and for that amount of money raised, capital stock of funded debt to the amount of 94,017,750 *l.* was created in Great Britain, besides long annuities to the amount of 135,729 *l.* per annum. For the whole charge of this Irish debt, Great Britain made herself primarily liable by law, the whole being charged on the Consolidated Fund of Great Britain, and Ireland being charged with the payment of the amount into the British Exchequer. Great Britain thus became responsible for the whole amount of the Irish debt thus created, in addition to her own debt, whilst no corresponding liability for the debt of Great Britain was imposed upon Ireland. This is a material point which has not before been brought to the notice of the Committee, but which appears to deserve notice.

6410. Can you tell the Committee what was the amount of funded debt of Great Britain on 5th January 1801, at the time the Union took place?—That amount will appear in Appendix No. 12, Account No. I.; the total funded debt of Great Britain on 5th January 1801, both redeemed and unredeemed, appears to have been 488,205,924 *l.*

6411. Does that include floating debt?—That is funded debt only, not unfunded debt.

6412. Will you state the amount of the unfunded debt?—The amount of the unfunded debt in Exchequer bills was 26,080,100 *l.*

6413. Then, what was the total liability of Great Britain at that time?—The amount of those two sums forms the total liability of Great Britain for the capital of funded and of unfunded debt in Exchequer bills; in the account to which I have referred, there are also other liabilities, stated as outstanding liabilities, and I will point out that in the uncorrected copy now before the Committee there is an omission of a line which should be inserted. The total amount is correct, but there is an item of the Navy debt accidentally left out, an ommission which will be corrected, amounting to 8,705,886 *l.* 8 *s.* 11 *d.*

6414. Sir *Stafford Northcote.*] That comes in to make up the 37,892,000 *l.*, does it?—Yes.

6415. Where ought that to come?—It should follow "Ordnance."

6416. *Chairman.*] But that is included in the 37,000,000 *l.*, is it not?—It is included.

6417. Then what do you consider the whole amount to be at this time?—The balances in the Exchequer in the hands of the revenue officers are deducted from that amount according to the form of the return as ordered to be made out; those balances together amount to 8,736,266 *l.*, leaving the net liabilities of Great Britain for unfunded debt, as estimated and shown in the return made to Parliament, in 1801, at 29,156,668 *l.*

6418. That is in addition to the funded debt?—That is in addition to the funded debt.

6419. Sir *Stafford Northcote.*] Does that statement of the funded debt include the Imperial debt?—The statement of the amount I have given of the funded debt does include the Imperial debt.

6420. *Chairman.*] But that 29,156,668 *l.* does not include the Exchequer bills, does it?—The amount of net liabilities of 29,156,668 *l.* includes the amount of Exchequer bills.

6421. What was the total amount of the liability of Great Britain in capital, in every shape and form, when the Union took place, on the 5th January 1801?—The sums that I have given; the first sum of 488,205,924 *l.* represents the nominal amount of the funded debt, redeemed and unredeemed, the second sum of 29,156,668 *l.* represents the actual amount of the net liabilities for unfunded debt; they can hardly be added together being of a different nature. In addition to these two sums, there were large liabilities for annuities, which are not included in the capital amount of debt.

6422. Could they not be capitalised, to show the liability?—They could.

6423. That was what I wanted to get at. In all the calculations we have made, we have endeavoured to capitalise the amount due by Great Britain, because it was to be kept as a separate debt from that of Ireland. I want to know, what that separate debt, for which Ireland was not liable, was, on that day?—I will endeavour to supply that to the Committee, it will take some little time to prepare. (*See* Appendix 14).

6424. What was the annual charge?—The estimated annual charge for the funded debt of Great Britain at the period of the Union, including the sinking fund and the Imperial debt, was 20,842,216 *l.*, in addition to which, there was the estimated charge upon the Exchequer bills, which appears to have been arrived at by a calculation of the amount of annual interest on the Exchequer bills then outstanding at the current rate; it is stated in the accounts to be 1,319,538 *l.*, making a total estimated annual charge for the redeemed and unredeemed, funded, and unfunded, debt of Great Britain, on 1st January 1801, of 22,161,754 *l.*

6425. Is there any addition to that, or is the sinking fund included in it?—The sinking fund is included in that amount, being a part of the expenditure, by law.

6426. Therefore, that is the sum that would be deducted, if my construction of the Act of Union was right?—That is, in fact, the estimated charge of the ante-Union debt.

6427. You have given an account in that form, and that is the sum you have deducted?—That is the sum I have taken.

6428. Could you do the same with respect to Ireland, both as to capital and as to interest?—In Account No. II. of Appendix 12, the Committee will find the same information with regard to the debt of Ireland as I have already stated with regard to the debt of Great Britain. The total funded debt, that is to say, funded both in Great Britain and in Ireland, redeemed and unredeemed, amounted to 27,792,975 *l.* In addition to that, there is the amount of Irish Treasury Bills, 1,699,938 *l.* There were other outstanding liabilities to Ireland, similar to those that have been stated for Great Britain, but they are not stated as such. They are not estimated in the accounts that were presented to Parliament, therefore they do not appear here.

6429. But were they not fairly separate debts, for which Ireland was accountable, and Great Britain was not responsible?—They were separate liabilities for Ireland; and if the Committee will turn to the abstract accounts which I have prepared for the Committee, and which are contained in Nos. VII. & VIII. of Appendix No. 10, they

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they will see all these stated in detail, and the years in which they were paid.

6430. In page 397, there is a balance in favour of Ireland, above liabilities, of 1,466,177 *l.*; how was that disposed of, and credited to Ireland afterwards?—That was carried forward as assets available for the expenditure of the following year, and it was mixed up with the general receipts.

6431. But that was money due, which, in fact, belonged to Ireland, before the junction of the two countries, was it not?—It was, and it was treated as her separate money afterwards.

6432. Then you will be able to give the entire liabilities of Ireland in the same way as you have done those of England?—The entire liabilites, so far as they are stated, consist of the capital of funded and unfunded debt, which I have stated. The total annual charge of the Irish debt, including the annuities and the management of the debt funded in Great Britain, and including sinking fund, was estimated at 1,484,951 *l.* I have not been able to ascertain the amount of the charge for management of the debt funded in Ireland; it is probably a small amount, but it is not stated in the accounts. The interest of the Irish Treasury Bills was estimated at 87,400 *l.*, making the total estimated annual charge for redeemed and unredeemed debt of Ireland, on 5 January 1801, 1,572,351 *l.*

6433. Sir *Edward Grogan.*] What are you quoting from?—I am quoting from Account No. II. of Appendix No. 12.

6434. *Chairman.*] That is the one you have treated in forming the account on the plan of Mr. Fisher, is it not?—The account to which you refer, in which I have treated the amount of 1,572,000 *l.* as the annual charge of the ante-Union debt of Ireland, will be found in No. XVI. of Appendix No. 10.

6435. And the first deduction from the revenue?—It is not treated as a first deduction from the revenue in the finance accounts.

6436. I thought you had framed an account upon that?—I have framed an account in which the amount of the ante-Union debt, both of Great Britain and of Ireland, is first deducted from both income and expenditure.

6437. And in that account that is the sum that you deduct?—Yes.

6438. But that was not done in the accounts that were laid before Parliament?—The accounts were not framed upon that principle.

6439. Can you tell me what the debt of Great Britain was on the 5th January 1817, and the annual charge?—That will be found in Account No. V. of the same Appendix (No. 12). The total capital of the redeemed and unredeemed funded debt of Great Britain on the 5th January 1817, was 1,005,866,850 *l.*

6440. Does that include the Irish debt, or is that merely British debt?—That includes only the debt of Great Britain; it excludes the debt of Ireland altogether, and it excludes also the debt created by the loan of 4,500,000*l.* for Ireland in 1811.

6441. It excludes that, does it?—It excludes that.

6442. Sir *Stafford Northcote.*] Which side is it excluded from?—It is excluded from the debt of Great Britain.

6443. Sir *Edward Grogan.*] And included in that of Ireland?—Yes.

6444. *Chairman.*] Then that includes the pre-Union debt?—It includes both pre-Union debt and post-Union debt.

6445. Then the way to find the actual increase of debt would be deducting the one from the other, would it not?—That is shown in this account. The capital of the Funded Debt of Great Britain on the 5th January 1801, was, as I have stated, 488,205,924 *l.* The total increase from 1801 to 1817 was 522,308,516 *l.*; a portion of that sum was paid off in money and discharged, amounting to 4,647,590 *l.*, including debentures funded to the amount of 7,400 *l.*; the balance being added to the debt on the 5th January 1801, makes the total amount of Funded Debt on the 5th January 1817, 1,005,866,850*l.*

6446. Was that paid off the pre-Union debt or the subsequent debt?—I can hardly say whether it was pre-Union or post-Union debt, because it consists of the 5 per cents. of 1797 and 1802. Those were annuities created with the special provision that they were liable to be paid off within a certain period after the conclusion of the war and ratification of the Treaty of Peace.

6447. And those sums that we are talking of were stock created, not cash, were they?—All the sums I have mentioned are capital stock created.

6448. What was the annual charge for England on the 5th January 1817?—The amount of annual charge for 1817 does not appear in this account, but I can give it to the Committee from another source. I may state it from the Return, No. 35 of 1819, which is by far the most complete return both of funded and unfunded debt, up to that period, as regards capital and charge, of any that I know of presented to Parliament. The total amount of charge for the funded debt of Great Britain on the 5th January 1817 is there stated at 37,813,250 *l.*, of which the sum of 26,002,723 *l.* is for the charge of the unredeemed debt, including the annuities and management, and the sum of 11,810,527 *l.* for the charge of the redeemed debt, including sinking fund; but that amount of 26,002,723 *l.* includes the charge for the loan of 4,500,000 *l.*, in 1811, which I have always deducted in stating to the Committee the amount of funded debt of Great Britain at that period.

6449. Sir *Edward Grogan.*] That is included in the return of 1819 as part of the English charge, is it not?—It is.

6450. *Chairman.*] Can you tell at the same date what was the capital debt of Ireland?—The total capital of the funded debt of Ireland on the 5th January 1817 was 140,902,769 *l.*

6451. Is that redeemed and unredeemed?—Redeemed and unredeemed.

6452. Can you distinguish the redeemed from the unredeemed?—The amount of the redeemed debt was 27,222,611 *l.*, the amount of unredeemed was 113,680,158 *l.* The latter sum includes the debt created in respect of the 4,500,000 *l.* loan of 1811, amounting to 6,300,000 *l.*

6453. That is capital stock?—That is capital stock.

6454. Then, in the account the redeemed debt is cancelled, is it not?—The whole of the redeemed debt was not cancelled till a considerable time after that. A portion of it was cancelled at the time.

6455. Therefore, although the actual debt was 113,000,000 *l.*, they had the power of cancelling it at any moment?—Parliament had the power of cancelling the whole of the redeemed debt of Ireland, then amounting to 27,222,611 *l.*; but until they did cancel it, it continued to be a charge upon

upon the Exchequer, and the amount of the charge was issued from time to time, to form a portion of the sinking fund.

6456. But that was handed over as a charge at the consolidation of the Exchequers. In fact, Ireland gave the means of paying off the 27,000,000 *l.* at the consolidation of the Exchequers, is that so?—Ireland had, in fact, already paid off this amount of debt, and thus redeemed it. A portion of this amount had been cancelled by Parliament in 1816, and absolutely discharged. The power which Parliament thus possessed before the consolidation of the Exchequers continued after the consolidation, so far as regarded the remainder of the redeemed debt.

6457. Then, as to the annual charge, how much was that?—The annual charge I take again from the Return, No. 35 of 1819. I may mention that the actual capital debt of Ireland on the 5th January 1817, is set down as 134,602,769 *l.*, and if to that is added the 6,300,000 *l.* of which I have spoken, it amounts to the identical sum which I have given to the Committee of 140,902,769 *l.*

6458. Sir *Edward Grogan.*] By whom was that Return made that you are quoting from?—It was a Return made to Parliament; it is a Treasury Return.

6459. *Chairman.*] Was there not in 1815 a similar mistake of not charging Ireland with a debt raised in 1814?—The loan for Ireland, 4,500,000 *l.* in 1811, was the only loan raised for Ireland that was not charged to Ireland, but was charged to Great Britain. I can show the Committee the circumstances under which that was done.

6460. But in 1815, was there not a similar thing?—No; there was no such similar loan in any other year.

6461. Was there any loan in 1815, for Ireland?—If the Committee will turn to a Return which was made to the House, No. 296 of 1864, they will see a more particular statement of the loans raised in each year. In 1814 there was a loan of 5,500,000 *l.* raised for Ireland; the Act authorising that loan did not contain the usual clause, charging the annual expenditure for that loan upon Ireland.

6462. Therefore, this 5,500,000 *l.*, in fact, was never charged to Ireland?—Practically, it always was charged.

6463. I know we made Ireland pay it; but it was not charged by Act of Parliament, was it?—It was not charged by Act of Parliament.

6464. What was the annual charge, on the 5th January 1817?—The annual charge for the debt of Ireland, on the 5th January 1817, is stated in the Return, No. 35 of 1819, as amounting to 6,038,311 *l.*, of which 3,839,284 *l.* was in respect of the unredeemed debt, including annuities and management, and 2,199,037 *l.* the redeemed debt; that amount of 3,839,284 *l.* does not include the charge for the debt created by the 4,500,000 *l.* loan in 1811.

6465. But it includes the loan of 1814, does it not?—It includes the charge for the loan in 1814.

6466. Then, I think we have got not quite the sum that was owed by Great Britain, on the 5th January 1817, and we have not got the sum for Ireland also. You think there are some liabilities to be capitalised which you can give to the Committee; those are the two amounts of the separate debt of each country, the proportions of which were to be ascertained for the purpose of indiscriminate taxation. We are anxious to get both those sums; shall you be able to give them?—I will endeavour to get them.

6467. In the revenue of Ireland was there any credit given for a portion of the revenue derived from territorial or colonial possessions?—I believe not.

6468. Then, if the Act of Union gave Ireland the power of being credited with that, there has been an omission to that amount in her revenue, has there not?—That would follow.

6469. A considerable portion of the Customs' Excise of Ireland is paid in England, is it not?—That comes under the head of what is called "Uncredited Revenue." I am afraid I can give no information on that.

6470. As a fact, was there anything credited on the revenue on account of revenue collected in England?—Certainly not.

6471. Nor of the portion of territorial possessions, or under the head of Miscellaneous, Sale of Stores, and every other Imperial requirements of that kind?—There were a certain amount of naval stores which were sold and the money applied to the purposes of the Navy in Great Britain. My impression is, that for some of those amounts Ireland received her share of 2-17ths, but I am inclined to think, although I have not been able to make out the fact correctly, that there were certain amounts for army stores which formed part of the money applied to army expenditure, of which Ireland never got any portion. Those amounts do not appear in these accounts, because they were not paid into the Exchequer.

6472. And they do not appear on either side of the account?—I am inclined to think that they did form part of the joint expenditure which was charged against Ireland.

6473. But she did not get credit for it?—She did not get credit for the amount of money that was received for those army stores, so far as I have yet discovered.

6474. Lord *John Browne.*] What became of the money, if it was not paid into the Exchequer?—It was spent for the public service by the department which received it.

6475. It was deducted from the Estimate, was it?—Yes, before it was presented to Parliament, and it was received and applied by the Department, without being paid into the Exchequer.

6476. Sir *Edward Grogan.*] It was received, but Ireland did not get credit for it?—It was received in Great Britain, but the revenue of Great Britain did not get credit for it in the finance accounts, because the accounts of income were made up in the Exchequer, and do not show the amounts which were not received into the Exchequer. Ireland does not appear to have received any portion of the amount of those receipts for army stores.

6477. *Chairman.*] There were certain taxes in England called "War" Taxes, were there not?—There were.

6478. Were they extended to Ireland?—I believe not.

6479. Ireland did not pay those taxes, did she?—Ireland did not pay those taxes.

6480. As to the territorial payment; was there credited from India any sum paid by the East India Company, as any proportion of the sum arising from our possessions in India. Do you include that in what you state about colonial possessions?—I can hardly speak from memory as

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as to any amounts being paid into the Exchequer from India.

6481. There were none credited for Ireland?—If any such amount was paid in, I think no portion of it was credited to Ireland; but I cannot speak at present with any certainty upon that point.

6482. Between the date of the Union and the year 1816, was the revenue of Ireland amazingly increased?—It was very much increased.

6483. Are you aware of the proportion in which it was increased?—I think if the Committee will turn to one of my papers (No. IX. of Appendix 10) they will find in the first column the amount of the total revenue applicable to expenditure in Great Britain and Ireland respectively for each year; they will see that the total revenue of Great Britain applicable to expenditure for the 16 years ending 5th January 1817 amounted to 927,659,129 *l.*; the corresponding revenue of Ireland in British currency was 77,844,193 *l.*

6484. Sir *Edward Grogan.*] That is the aggregate of the whole period?—That is the aggregate of the whole period; it is in Account No. IX. of Appendix 10. The ratio per cent. that the total revenue of Ireland bore to that of Great Britain for the whole of that period was 8·4, nearly 8½ per cent. I may state at the same time that the ratio per cent. of the contribution of Ireland to the joint expenditure under the Act of Union as compared with the contribution of Great Britain, being as 2-17ths to 15-17ths, was equal to 13·3 per cent. It may be convenient to the Committee to have these ratios by way of per-centage instead of in 17ths.

6485. Sir *Stafford Northcote.*] Do you mean that it was 8 per cent. of the whole revenue of both kingdoms, or 8 per cent. of the revenue of Great Britain?—Eight per cent. of the revenue of Great Britain; it is as 2 to 15, not as 2 to 17.

6486. *Chairman.*] What I wanted to know was, what was the proportion of increase from 1801 to 1817 of the debt of Great Britain; was it, in fact, 16½ to 10; you will find it at page 12 of the report of the Committee of 1815?—The Committee of 1815 stated, "that for several years Ireland had advanced in permanent taxation more rapidly than Great Britain itself. Notwithstanding the immense exertions of the latter country, and including the extraordinary and war taxes (the permanent revenue of Great Britain having increased from the year 1801, when the amounts of both countries were first made to correspond in the proportion of 16½ to 10), the whole revenue of Great Britain, including war taxes, was in the proportion of 21¼ to 10, and the revenues of Ireland in the proportion of 23 to 10. But in the 24 years referred to your Committee the increase of Irish revenue has been in the proportion of 46¾ to 10." That, I apprehend, is for the 24 years ending 5th January 1815.

6487. Therefore, while the permanent revenue of Great Britain, with the addition even of the war taxes, which were not inflicted upon Ireland, only came to the proportion of 21½ to 10, the revenue of Ireland rose in the proportion of 23 to 10?—It is so stated.

6488. If you will refer to the page that is now before you, you will see by a paragraph that it is stated that the great excess of the Irish debt is above the proportion of 2 to 15; is it not so?—The Committee notice the great excess of Irish debt above the proportion of 2 to 15, as given by the calculations of the present year.

6489. Can you account for why the proportion of 2 to 15 was exceeded for Ireland; I want to get out the fact that the borrowing was more than the proportion, and therefore contrary to the Act of Union?—The real cause of the increase of the debt of Ireland above the proportion of 2 to 15 was certainly owing to the fact of the larger relative deficiencies of her revenue to meet the expenditure, as compared with those of Great Britain. In order to meet those deficiences, it necessarily followed that the sums borrowed for Ireland also exceeded the relative proportions of 2 to 15. How far this was contrary to the Union is another question.

6490. But if the debts had been made joint debts, would that have occurred?—Of course, if all the debts had been made joint debts, without reference to the amounts required to be borrowed for each kingdom, that excess could not have occurred; but if only such portion of the joint deficiencies of the two kingdoms, as was in the proportion of 2 to 15, had been raised by creation of joint debt, and the balance raised by creation of separate debt, it is evident that the result would have been exactly the same, so far as regards the excess of Irish debt. It would not have made any difference whatever as to that portion of the money to be raised, which was in the proportion of the respective contributions of the two countries, whether it was raised by creation of joint or separate debt.

6491. That is, admitting that the deficits were to be filled up by loan?—Certainly.

6492. But if the two deficits were taken together with the loan raised as a joint contribution, would it not have been so?—If Ireland contributed, by way of taxation, relatively less than Great Britain contributed towards her expenditure, it would have been a great relief to Ireland if the balance of deficit beyond the proportion of 2 to 15 had been made a joint deficit; but that relief would have been obtained at the expense of Great Britain.

6493. If the Act of Union had said that all loans after the Union were to be joint, would not that occur?—Of course, if the Act of Union authoritatively required all such loans to be joint loans, to be defrayed by the two countries in the proportion of 2 to 15, that result would have followed. I have got a calculation here, based upon another account which has been prepared for the Committee, in which I can show that the total revenue of Ireland for the whole period, applicable to her total expenditure, was only 45 per cent. of the amount of that expenditure; that is to say, supposing the total expenditure was 100 *l.*, she only raised 45 *l.* by taxation to meet that.

6494. Sir *Edward Grogan.*] Do you mean her own expenditure in Ireland, or her share of joint expenditure?—I mean her total expenditure, including both joint and separate. A similar calculation applied to Great Britain shows that Great Britain raised by taxation sufficient to pay 70 per cent. of her total expenditure, and, of that amount, about 20 per cent. was raised by war taxes. Therefore, excluding the amount of war taxes, Great Britain raised by taxation sufficient to pay 50 per cent. of her expenditure.

6495. Sir *Stafford Northcote.*] Can you give the two together; you have given them separately. Can you say what the United Kingdom raised

raised for its expenditure?—The account to which I referred, as that upon which these calculations were based, is No. XIII. of Appendix 10. The total amount of revenue of the United Kingdom, in the 16 years, including the amount expended for management of revenue, as shewn in the Account No. IX. of Appendix 10, was 1,005,503,322 *l.* towards a total expenditure of 1,461,358,401 *l.*, being somewhat less than 69 per cent.

6496. *Chairman.*] In that calculation is it not supposed that Ireland contributed to the interest of the pre-Union debt of Great Britain?—No; the expenditure of Ireland is taken as it was actually defrayed, that is to say, including her own ante-Union debt and her own post-Union debt, but no part of the debt of Great Britain.

6497. Then how was the account kept in which you say there was no deduction?—I mean that there is no separation between the ante-Union debt and the post-Union debt.

6498. Therefore, Ireland bore her proportion of the entire interest for the whole debts of both countries, did she not?—No, she did not.

6499. Sir *Stafford Northcote.*] For the whole post-union debt?—Ireland bore the charge only of the post-Union debt created in respect of loans raised for Ireland.

6500. Sir *Edward Grogan.*] Raised for herself?—Yes.

6501. You have already stated that there was no joint raising of loans for the nation?—There was no joint loan as contemplated in the Act of Union.

6502. We allege that there was too much borrowed on account of Ireland, because there was not that joint raising of loans; was that so?—I can only state the amounts as they were actually raised and actually charged to Ireland.

6503. *Chairman.*] The charge was so?—The charge was so.

6504. Sir *Stafford Northcote.*] Taking this Appendix No. 10, with which you have furnished the Committee, I see it contains 16 accounts, all having reference to the period from 1801 to 1816. The first four relate to the gross and net revenue of Great Britain and Ireland, with the payments out of revenue in its progress to the Exchequer. Have you any further remarks to make about those accounts than what you have already made?—They are drawn up to give information to the Committee of the details of the amount of revenue; it was necessary to examine carefully the amount of revenue that was applicable to expenditure, and if the Committee will turn to the Report of 1811, they will find that a similar necessity arose in that year, and I have endeavoured to carry out the principle there laid down, in order that the Committee should have before them all the facts relating to the gross and net revenue of the period.

6505. The next paper, No. V., is an account of repayment of balances and other monies into the British Exchequer, in the years 1815 and 1816, of the amount of which Ireland was entitled to her share under the Act of Union, having already been charged with her quota of the original payments, when issued from the Exchequer; how is this account made up?—This account is made up in the same way that similar accounts, up to the 5th of January 1815, were made up, and presented to the various committees. We have examined carefully the accounts of those repayments, as they appear in the finance accounts of each year, and we have separated from each of them all the amounts that have reference to services previous to the Union. All repayments of sums, in respect of services subsequent to the Union, were fairly divisible between Great Britain and Ireland; and those amounts we have taken to the best of our ability, and they appear in the account now presented to the Committee; it is, in fact, a continuation of similar accounts presented to the Committees of 1811, 1812, 1813, and 1815.

6506. No. VI. gives the payments made in Great Britain and Ireland on the joint account in 1816; on what authority was that prepared?—I believe that account has never been published before. The payments made on the joint account, as they were settled by the respective treasuries, were reported to the Committees, up to the year ending 5th January 1815. In 1816 there was a separate paper presented to Parliament, which contains an account for the year 1815. The account now presented is that for the year ending 5th January 1817. I found a copy of it among the papers of the late Mr. John Smith, of the Irish Exchequer Office, who was a most active officer in making up these accounts, and the Paper No. VI. is an exact copy of that account; it has been carefully compared with the finance accounts, and we have ascertained that it was drawn up on exactly the same principle as all the former accounts were drawn up, and we believe it may be taken as a settled account of the joint expenditure of Great Britain and Ireland for the year ending 5th January 1817.

6507. So that this paper, together with the account presented to Parliament in 1816, and with the Report of the Committee of 1815, will give the state of the account, as well as it can be given, from the Union to the consolidation of the Exchequer?—Yes, it completes the series.

6508. Nos. VII. and VIII. are said to be abstract accounts of the separate and actual joint expenditure of Great Britain and Ireland; how are these made out?—Those are abstracts of the accounts which appear in very full detail appended to the reports of the Committees formed in 1811 and up to 1815, and we thought it might be convenient for the Committee to have those accounts before them in an abstract form, to have the full particulars both of the separate and the joint expenditure for each country in each year of the series. I may here refer the Committee to a curious mistake which has occurred in the accounts appended to the Report of the Committee of 1811; the Committee will find it referred to in page 361, of Account No. VII. If the Committee will turn to page 95 of the Report of 1811 they will see there a detailed account of the joint expenditure for the year 1808, and it is stated that the total expenditure on the joint account defrayed by Great Britain is 45,960,651 *l.*; an abstract of that account in detail is shown at page 92, and all particular sums are carried out correctly, but instead of the total appearing as 45,960,651 *l.*, it appears as 44,960,651 *l.*, a million is dropped, and it appears to be a mere error of transcription, because the account itself is correct. Then, if the Committee will turn over to page 71 of the same report they will see that the incorrect sum is carried forward into the general statement as 44,960,651 *l.*, and, in fact, the error of a million has been continued all through the accounts ever since. The result of that has been that Ireland never was charged with the 2-17ths of that million; she escaped it altogether in the accounts.

6509. *Chairman.*] Were the accounts kept in

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England or Ireland?—The account as drawn up at the Treasury appears to be perfectly correct.

6510. Sir *Edward Grogan.*] The accounts from which you are quoting, and from which this million was dropped out, where were they prepared?—They were prepared either by or for the Committee of 1811.

6511. But were they prepared in England or Ireland?—They were prepared evidently in England, because the Committee sat here.

6512. Sir *Stafford Northcote.*] The effect of it was, that a present of 2-17ths of a million was made to Ireland by the Committee, was it not?—That was the result. I should state to the Committee that in the accounts that I have now presented this error is corrected.

6513. *Chairman.*] In Account No. IX. you say separate expenditure and joint expenditure; how do you make the 37 millions? The first column is "total revenue," the next is "separate expenditure," and the third is "joint expenditure," and the fourth "total expenditure." I want to know how you make the separate expenditure up?—All the items of separate expenditure appear in the previous abstract accounts; the head of separate expenditure in No. IX. includes first, the charge of the debt in the country, and, secondly, the separate expenditure, including the expenditure for all services incurred previously to the Union.

6514. But that is carried on down to 1816?—There were, in fact, some charges for services incurred before the Union, which were not defrayed until 1816.

6515. In each country?—In each country appearing in the accounts of every year, up, I believe, to 1816; and those items will all appear in detail by a reference either to the abstract accounts or the more full accounts contained in the appendices to the reports and in the finance accounts.

6516. Sir *Stafford Northcote.*] Now, with regard to the Account No. X., that shows the amount authorized to be raised by loan for Great Britain, and the amount actually raised in these 16 years; what were the total amounts for the whole period?—The Account No. X. applies only to Great Britain. It appears that there was, on 5th January 1801, a balance of the loan of 1800 which had not been paid into the Exchequer, amounting to 193,191 *l.* The total amount authorised to be raised from Great Britain in the 16 years was 285,025,163 *l.*; adding to that the balance of the loan authorised to be raised previously, 193,191 *l.*, makes a total of 285,218,355 *l.* Of that amount a portion was never raised, and never paid into the Exchequer, amounting to 1,300 *l.*, showing a net sum to be raised of 285,217,055 *l.*, and that was the amount that was actually raised, as appears on the other side of the account for Great Britain.

6517. And with regard to Ireland, a similar account is given in the next account, is it not?—A similar account for Ireland appears in No. XI.; there was an amount of 996,501 *l.* remaining to be raised of the loan of 1800. The total amount authorised to be raised for Ireland, from 1801 to 1816, was 76,689,954 *l.*; adding the balance of the loan of 1800, the total is 77,686,456 *l.*

6518. *Chairman.*] Why do you add the balance of the loan of 1800; surely that was the balance of the pre-Union debt?—The account shows the amount authorised to be raised, and the amount actually raised from 1801 to 1816 inclusive; the balance of the loan of 1800, which was not raised in 1800, was actually raised in 1801, and necessarily comes into this account.

6519. Sir *Stafford Northcote.*] A greater amount was raised in those years than was authorised, the difference being the balance of the loan that had been authorized before the Union; is that so?—Exactly.

6520. *Chairman.*] What was that amount?—The balance of the loan of 1800, which was not raised till 1801, was 996,501 *l.*

6521. Was that Irish or British currency?—It is British currency. In these accounts for Ireland the amounts are stated in British currency; that makes a total of 77,686,456 *l.*; of that amount there was a sum of 81,573 *l.*, which was not paid into the Irish Exchequer till the 5th January 1817. That, deducted from the total which I have already given gives a net amount of 77,604,882 *l.*, which was the amount actually raised for Ireland within the 16 years.

6522. *Chairman.*] Is it not possible that that 996,501 *l.* may not have been counted in the pre-union debt, as it was authorized?—It was, I believe, counted in the pre-Union debt, because the money had been actually raised before that, and the debt was created, although the money had not reached the Irish Exchequer. In fact, if the Committee will refer to the accounts of the post-union debt, as shown in Appendix 12, they will see that no part of the debt created by the loan of 1800 was included in the post-Union debt.

6523. Sir *Stafford Northcote.*] But even if that were so, it does not affect the question, does it, as to the relative magnitude of the debts at the end of the time?—Not at all; in fact, although Ireland had not received this balance into her exchequer, yet the charge for the debt had commenced before that period.

6524. *Chairman.* But if you were to add the two debts to both, they must be twice added?—The debt created in respect of the debt of 1800 is not added to the post-Union debt.

6525. Sir *Stafford Northcote.*] The mode in which the Irish debt was ascertained at the time of the consolidation of the exchequers, was by examining what it actually was, not by taking what it was supposed to be at the time of the union, and adding what had been raised since; was it?—No, it was not; there was no distinction made between ante-Union debt and post-Union debt at the time of the settlement in 1816.

6526. The Account No. XII. shows the money actually raised for Great Britain by the creation of debt in each year, from 1801 to 1816; the amount raised by funded and unfunded debt; the total amount applied to pay off debt, exclusive of sinking fund; and the net balance of ways and means raised for each kingdom, during each of the 16 years. Perhaps you had better state the total amounts?—The total net balance of ways and means, raised both by the creation of funded and unfunded debt for Great Britain, in the 16 years, was 364,410,964 *l.*; that is, after deducting the amount of all debt paid off, except by sinking fund, which was merely debt redeemed and not discharged; the similar amount for Ireland during that period was 80,468,055 *l.*

6527. Will you give us the relative ratio per cent. for each kingdom?—The ratio of the net amount raised for Ireland being 80,468,058 *l.*, to the amount raised for Great Britain, is as 22 to 100.

6528. What would the proportion be, according

ing to the 2 to 17 in the per-centage?—The ratio of contributions for Ireland and Great Britain, being as 2 to 15, is equivalent to 13⅓ to 100. The proportion of money raised for Ireland by creation of debt was therefore very much larger than the proportion of her contribution under the Act of Union.

6529. Perhaps you can tell the Committee what was the joint expenditure of the United Kingdom for the whole period, from 1801 to 1816?—That is shown in Account No. III., of Appendix No. 11. The total joint expenditure paid in the two countries together, for the 16 years was 841,948,719 *l.*

6530. What was Ireland's proportion of that sum?—Ireland's proportion was 99,052,790 *l.*

6531. How much more would she have had to pay in respect of the separate expenditure; had no addition been made to the separate debt from the time of the Union?—Had no addition been made to her separate debt, of course she would have had only to pay the annual charges of her pre-Union debt. These charges would have amounted in the 16 years to 25,157,622 *l.*, taking 1,572,351 *l.* as the annual charge of the Irish debt at the time of the Union. This sum of 25,157,622 *l.* for her pre-Union debt, and 4,330,920 *l.* for her other separate expenditure, would, under this hypothesis, have made the total separate expenditure of Ireland in the 16 years to amount to 29,488,542 *l.*

6532. Can you say, in point of fact, with how much she was charged?—She was charged for her proportion of the joint expenditure, 99,052,790 *l.*; that was in addition to her separate expenditure.

6533. What was her separate expenditure?—Her total separate expenditure for the same period, was 62,969,548 *l.*, making the total sum with which she was charged, 162,022,339 *l.* In point of fact, she did not pay the whole of her proportion of the joint expenditure, and her actual total expenditure was 159,737,804 *l.*

6534. Would these charges have been any less, if so much of the Irish loan of each year as bore to the British loan the proportion of 2 to 15 had been treated as a joint debt?—It would not; it would have been exactly the same amount, because she would have had to provide for the balance as a separate debt.

6635. If she had not provided for the balance as separate debt the effect would simply have been that England would have had to bear 15-17ths of Ireland's deficiency, would she not?—That is true. If the balance of the debt raised for Ireland, as a separate debt, had also been treated as a joint debt, in that case Great Britain would evidently been charged with 15-17ths of that portion.

6536. *Chairman.*] If that had been raised as a joint debt that would have been the result, would it?—If the whole amount of such balance had been raised as a joint debt, that would have been the result.

6537. Sir *Stafford Northcote.*] Suppose, for instance, that in any year it had been necessary to raise 34,000,000 *l.*, and suppose Great Britain had raised half of her contribution, that is, 15,000,000 *l.* by taxation, and that Ireland had only raised one quarter of her contribution, namely 1,000,000 *l.* by taxation, 16,000,000 *l.* would have been raised by taxation, and there would have been 18,000,000 *l.* to divide by loan; would that have been fair to put the whole 18,000,000 *l.* as joint debt?—Clearly not, because in that case Great Britain would have had to bear her share of the balance beyond the amount which was fairly joint debt, namely, 17,000,000 *l.* Great Britain would have had to bear her share of the remaining 1,000,000 *l.*, for the whole of which Ireland was liable.

6538. If there had been only 17,000,000 *l.* to provide, that is, if Ireland had raised her 2,000,000 *l.* by taxation, it would not have signified, would it, whether the 17,000,000 *l.* was placed to a joint debt, or whether 15,000,000 *l.* of it was placed to the separate debt of England, or 2,000,000 *l.* to the separate debt of Ireland?—It would have come to exactly the same thing.

6539. But in point of fact, as Ireland did not raise as much as England, and as the debts were kept separate, the result was that the Irish separate debt increased more largely than the English separate debt, did it not?—That must necessarily have been so.

6540. When we compared, just now, the amount that Ireland had to pay with the amount she would have had to pay if there had been no addition to her debt, and showed that it was larger, does that amount to more than this, that it is cheaper if you can do it to raise your revenue from year to year by taxation than to raise it by borrowing money?—That is clearly shown, because, if you have to borrow money, you have to pay the interest from time to time, which is so much in addition to the principal when the principal is paid off.

6541. How much did Great Britain raise by war taxes in the period between 1801 and 1816?—The amount raised by war taxes, as they are stated in the Finance Accounts of Great Britain, in the 16 years, amounted to 254,502,984 *l.* That will be found in Account No. III. of Appendix 10.

6542. Were those war taxes the only addition which Great Britain made to her revenue by taxation in the course of that time?—No; there were other additions. These were simply the amounts which were specially stated as war taxes, the reason, I believe, being, that they were imposed during the continuance of the war, and for that period only.

6543. Besides this, Great Britain laid on a large number of Customs' duties, did she not, which were not laid upon Ireland?—The fact was so. There are full particulars given in a Paper which was presented to the House of Commons in 1834, of the amount produced in Great Britain from taxation which was not imposed in Ireland.

6544. That sum, I see, is estimated in this account of yours in No. XIII. at 218,562,000 *l.*?—That is an estimated amount as regards the Customs only. The amount produced from Excise and other taxes is not an estimated amount, but an actual ascertained amount. It is shown in that Return that, in the 16 years, from 1801 to 1817, there was raised from gross receipts of Excise arising from duties which were not imposed in Ireland, the sum of 118,537,902 *l.* There was also actually raised in Great Britain, under the head of "Taxes," a similar amount of 176,808,000 *l.*, showing that from Excise and taxes alone there was an amount of gross revenue raised in Great Britain from Excise duties and taxes not imposed upon Ireland of 295,346,000 *l.* A similar amount from Customs is not stated in this return. The amount is arrived at in a different way; the Return states only the amount that would have been received in Ireland for Customs' duties,

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duties, had similar rates been imposed in Ireland that were enforced in Great Britain, and been charged on the amount of articles which were taken out for consumption. That amount was estimated at 29,141,676 *l.* I have endeavoured, simply by taking the ratio of the contributions of Great Britain and Ireland, to ascertain from the same ratio what would be the calculated amount of Customs' duties paid in Great Britain during that period from taxation not imposed upon Ireland, and at that ratio the amount will be 218,562,570; but, of course, that is a mere rough calculation.

6545. *Chairman.*] Those are all entries of taxes in England, are they?—They have all reference to taxes imposed upon Great Britain which were not imposed upon Ireland.

6546. And yet, after all, the permanent taxation of Ireland increased more than it did in England according to that Report?—I think that is shown in the Return, but, I suppose the fact was, that her expenditure increased in a still greater ratio on account of the great increase of her debt.

6547. Sir *Stafford Northcote.*] Then, the result of this is that, in addition to the 254,500,000 *l.* which were raised by war taxes by Great Britain, there was raised 295,346,000 *l.* from additional Excise, and a further sum from additional Customs duties which you roughly estimate at 218,500,000*l.*; is that so?—Those sums are not in addition to the amount of war taxes. The amount of war taxes, 254,000,000 *l.*, is comprised in the total of 513,000,000 *l.* I produce these figures from the Return of 1834, merely to show that the actual amount raised from taxation in Great Britain in those years from rates not imposed at all in Ireland, was much greater in amount than the amount stated as the amount of war taxes.

6548. Are you able to say what the amount raised by additional taxes in Ireland was in the same period?—No, I cannot, at the present moment, say what the amount was. There was no amount raised in Ireland from war taxes as such.

6549. With regard to the paper, No. XIV., which you have presented to the Committee, what is the first account contained in that?—The Account No. XIV., of Appendix 10, relates to the capital stock cancelled.

6550. I see it shows the amount of capital stock of the funded debt of Great Britain and Ireland respectively, cancelled in each year, from 1801 to 1816, inclusive; have you any remark to make upon that account?—I may state that this account is copied from a Return already presented to Parliament in 1822, which extends to a longer period; this applies only to the period of the 16 years, from 1801 to 1816, and it shows that the total amount of stock which was cancelled, being a portion only of what was redeemed by the sinking fund, amounted in that period, for Great Britain, to 251,738,858 *l.*; that, in the same period, there was capital stock of the funded debt of Ireland cancelled, to the amount of 4,051,280 *l.* Those appear to be the amounts of stock which were actually cancelled in this period.

6551. *Chairman.*] And not included in the redeemed?—A part of the amount which was redeemed.

6552. But you have given in that account; out of the 113,000,000 *l.*, at the end of 1816, what was redeemed; does that include the cancelled?—The redeemed includes the cancelled.

6553. Mr. *Banks Stanhope.*] The whole sum of the debt cancelled was 251,000,000 *l.*, was it not?—Yes, of the debt of Great Britain, in round numbers; the effect of that was, that the dividends upon this amount were no longer issued, and carried to the sinking fund.

6554. This was cancelled out of the sinking fund?—It was a cancelling of part of the capital stock that was held by the Commissioners for the Reduction of the National Debt, for the sinking fund.

6555. Sir *Stafford Northcote.*] So that that does not appear either as unredeemed or redeemed debt; it does not appear at all, it disappears?—It would practically disappear; but, in the account which I have given of the amount of debt, it is really included in the amount of the redeemed debt.

6556. Do you mean that this would show the difference between the redeemed and unredeemed, or would there be a still further division between them, including the stock held by the Commissioners of the Sinking Fund?—It would only show the difference between the amount of redeemed debt that was still bearing interest, and the amount of redeemed debt that was cancelled and bore no interest. I should state, that although this amount was cancelled, it was not wiped off; it was not discharged; it was cancelled in the same way that stock held by the Commissioners for the Reduction of the National Debt on account of Land Tax was redeemed; the amount would still be held by them, and in their names, although no amount was charged either for dividend or sinking fund, still there was the stock remaining.

6557. *Chairman.*] But you neither made or lost by it?—No; it was so much dead stock.

6558. Still it was calculated in the redeemed sum?—It was in the redeemed debt; it was not discharged.

6559. Sir *Stafford Northcote.*] With regard to the first account, No. I., in the Appendix, No. 13, what is that?—The account No. I., of Appendix 13, shows the amount of capital debt increased and decreased in each year from 1801 to 1817; similar accounts have been made up and presented to Parliament from that period, but I am not aware that such an account has ever before been made up from 1801 to 1816. I thought it might be convenient to the Committee to have this before them showing how the debt was decreased and increased in each year.

6560. That relates only to the funded debt?—It relates only to the funded debt of Great Britain.

6561. And also to that of Ireland?—No; a nearly similar account for Ireland has already been furnished in a Parliamentary Return.

6562. With regard to the Account No. I., of Appendix 15, it refers to the revenue from the year 1853 to the year 1862, with reference to the statement which has been laid before the Committee by Mr. Dwyer; will you state how far Mr. Dwyer's paper is correct?—Mr. Dwyer's statement was made from a table published in Thom's Almanac for the year 1863. There are a great many valuable statistical papers given there, and very useful they are, and I have found them generally very accurate, but in this case the amounts happen unfortunately to be very incorrectly stated; the income for 1853 as there given, is really the income for the year ending 5th January 1852, two years earlier.

6563. When

6563. When you say two years earlier, do you mean for the first of those years which is here stated?—The first year here stated is 1853.

6564. No, the first year here stated is for the year ending as the 5th of January 1853, that is, the year 1852?—I am speaking now of the year stated in Mr. Dwyer's paper which was taken from Mr. Thom's; the Committee will find it in Appendix No. 7.

6565. Sir *Edward Grogan.*] Have you compared it with Thom's?—Yes.

6566. Sir *Stafford Northcote.*] I see in Mr. Dwyer's statement, he gives the revenue for the year 1853 as 52,232,000 *l.* for the United Kingdom; does that apply to the wrong year?—It applies to a wrong year; he gives it for the year 1853, which anyone would naturally suppose to have been intended for the year ending on the 5th of January 1854; in Thom's Almanack this amount is stated to be the revenue for the year ended 5th January 1853, but it is really the amount of net revenue paid into the Exchequer for the year ending on the 5th of January 1852. There are some other inaccuracies, for instance the year quoted by Mr. Dwyer, as the year 1857 really contains the income for the year ending on the 31st of December 1855, which is not the financial year.

6567. Sir *Edward Grogan.*] Why do you say the 31st of December; is it not always the 5th of January of the subsequent year?—No; the change was made to the 31st of March 1855; previously the financial year ended on the 5th of January, but in the year 1855 a change was made, and the financial year was made to end on the 31st of March 1855, and since.

6568. *Chairman.*] Is not that the cause of the error in Thom?—No; he has taken for two consecutive years, the year ending on the 31st of December 1855, and the year ending on the 31st of December 1856, and then he has taken the year ending on the 31st of March 1858. Besides that, in three of the years the revenue for Ireland, as stated by Mr. Dwyer, includes the amount of repayments for advances, which are always excluded from the amount of revenue. I may state generally that the result of Mr. Dwyer's statement is, that he makes the taxation of the United Kingdom, within the 10 years, between 1853 and 1862, both inclusive, as having been increased by about 33 per cent.; that the taxation of Great Britain has within the same period been increased by about 29½ per cent.; and that the taxation of Ireland, whose population, he says, has miserably decreased during the interval, has been augmented by 84½ per cent. I thought it better to give the more correct figures for the Committee, and I have given a correction of these sums as they appear in the Account No. I., of Appendix 15, adding the amount of revenue which was applied to management for the whole period, because, in the account quoted by Mr. Dwyer, the management is left out of the former years, and it is included in the later years.

6569. Sir *Stafford Northcote.*] Was not that because of the change that was made in the mode of keeping the accounts?—That is quite true; these are the amounts as they appear as payments into the Exchequer.

6570. Then, as I understand you, you do not mean to dispute the accuracy of Mr. Thom's figures for a certain purpose, that they are accurately taken from other figures; but you dispute the inferences drawn from them, because the accounts are made up in earlier years upon a different principle from that upon which they were made up in later years?—And also because he has not taken the correct years.

6571. With regard to not taking the correct years, that would be a point of very little importance, because, if it went on following year after year, it would only make a change of one year in the date; but as to the amounts, that is a matter of importance, is it not?—The amount differs very materially; for instance, if you take the first year, which Mr. Dwyer has quoted, it amounts to 52,000,000 *l.* odd; the actual amount, including the management, was 57,000,000 *l.* for the United Kingdom; but even excluding the management, the amount would be considerably larger than what Mr. Dwyer has quoted.

6572. Sir *Edward Grogan.*] Mr. Dwyer's figures were taken from Thom's Almanack, were they not?—They were.

6573. And you say that you consider the year is incorrectly given there?—It is so.

6574. And that also the date at which the financial year now ends, for the consideration of the Exchequer, is not taken into account in forming this table of Thom's?—It is not; there is also another error; in the Appendix No. 7 Mr. Dwyer has overstated the income by 2,000,000 *l.* in one year, beyond the amount stated in Thom's Almanack.

6575. Have you any reason whatever to say that Mr. Thom made those calculations himself; were they not extracted from Parliamentary Papers?—They were.

6576. If those Parliamentary Papers did not contain the information that you are now giving to the Committee, how is Mr. Thom to be blamed for not having given these figures correctly?—He might have taken the figures for the correct years, instead of for the incorrect ones.

6577. How could he have done so from Parliamentary Papers, in which the explanations that you are now giving to the Committee are not entered?—Mr. Thom quotes the income for the year ending 5th January 1853, and Mr. Dwyer quotes the same sum for what he calls the year 1853, which really appears in all Parliamentary Papers as the income for the year ending on the 5th of January 1852, which is really the year 1851; therefore he has taken a wrong year; he has taken out of the ten years eight years wrong.

6578. The *O'Conor Don.*] How is it eight years; it would only be a difference of one year, would it?—He has not given the correct items for eight years which he quotes; he has given the correct amount for the other years.

6579. Sir *Stafford Northcote.*] I observe that the last of the years given in Mr. Dwyer's table is for the year, which he calls the year 1862; allowing for what is evidently a misprint in the "9" for an "0," it tallies with the figures which you give for the year ending on the 31st of March 1862, does it not?—The two last years are correctly quoted by Mr. Thom.

6580. But the 1861 is really the year 1860-1, is it not?—That is so.

6581. And the same thing, I suppose, would apply all the way through; taking the year before, the year 1859-60, I see there is a great difference.

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ence. Mr. Thom gives it as 65,000,000 *l.*, and you give it as 71,000,000 *l.*; in fact, Mr. Thom has missed out the year 1860; that is the error, is it not?—The year which he quotes as the year 1860 is really the income of the year ending on the 31st of March 1859.

6582. It is quite clear, is it not, that the year ending on the 31st of March 1860, does not appear at all in Mr. Thom's account?—No, it does not appear at all.

6583. What is the result which you arrive at?—The result, taking the actual income of Great Britain and Ireland, including management, is that the increase for the United Kingdom in the 10 years is 21 per cent.; the increase for Great Britain is 18·4 per cent.; the increase for Ireland is 53·6 per cent. The increase for Ireland is proportionately much larger than it is for Great Britain, but not so large as Mr. Dwyer stated. I have given a second calculation, which gives more fairly the actual rates of increase; and taking the gross receipts of ordinary revenue within the year, which really show the pressure of taxation upon the subject, and excluding extraordinary resources, which are mostly paid into the revenue of Great Britain, although Ireland might fairly be entitled to a share of them, the result would be that the total increase of the gross receipts of ordinary revenue of the United Kingdom in the 10 years amounts to 20 per cent., the increase for Great Britain being 17 per cent., and the increase for Ireland 52 per cent. That is rather a more favourable result for Ireland than appears by taking the total revenue.

6584. *Chairman.*] Which paper are you referring to?—No. I. in Appendix 15.

6585. Sir *Stafford Northcote.*] I see, in the same Return, you give a comparison between the years 1817 and 1861, in which the increase is shown to be about 18·8 per cent. for Great Britain, No. II., and 28 per cent. for Ireland. I see that in this Appendix shows the proportion which the receipts of the ordinary revenue of Ireland bear to those of Great Britain in each period of five years, from the time of the Union to 1862; what are the receipts which are included in that of ordinary revenue?—They are the receipts of ordinary revenue which I alluded to in my last answer; the gross receipts of ordinary revenue within the year, which, as I have stated, show the amount that was actually collected from the people by taxation, within the year. These accounts are shown for every year, from the year 1801 to the year 1862, in the two Returns which I have quoted here, No. 273 of 1841, and No. 355 of 1863; and the fairest comparison of the revenue of Great Britain and Ireland, so far as the revenue is stated in the public accounts, may be made from those two Returns.

6586. *Chairman.*] Still, in the public accounts, this uncredited taxation, and the proportion of colonial revenue, is not given to Ireland?—Exactly; my answer applied only to the revenues of Great Britain and Ireland respectively, as they appear in the public accounts.

6587. Sir *Stafford Northcote.*] Then, according to this account, I see that the proportion which the revenue of Ireland bears to that of Great Britain has risen from 1-13th and 1-14th, which was the amount before the Union and at the consolidation of the Exchequers, to 1-9th of the British revenue?—That is the result.

6588. Sir *Edward Grogan.*] Taxation has increased in the country to that extent, has it?—That is not the increase of taxation; that is the relative amount of taxation of Ireland, as compared with the taxation of Great Britain, without reference to the actual increase of each country.

6589. Then it must have been the increase of taxation in Ireland, or the diminution of taxation in England, taking place in that instance, that works out these proportions?—Both these causes would operate upon the relative proportion of taxation.

6590. Sir *Stafford Northcote.*] The next account refers to the local taxation of Great Britain and Ireland; how much do you make the local taxation of Great Britain to be?—I have taken the local taxation of Great Britain, as well as it could be made out from the materials at hand, as nearly as I could estimate it, to be as follows: The local taxation of England and Wales amounts to 15,396,215 *l.*, under the several heads stated in this account; the local taxation of Scotland I can make out to the amount only of 1,068,700 *l.*, making a total for Great Britain of 16,464,915 *l.* The local taxation of Ireland, estimated in the same way, appears as 2,008,171 *l.*; so that it may be roughly estimated that the local taxation of Great Britain is 16,500,000 *l.*, and that of Ireland 2,000,000 *l.*

6591. How much does each country receive out of the public revenue in aid of such local taxation?—I have taken the amount of grants in aid of local taxation from the Estimates of the year 1863–4, where the several details are given; they are not given in the actual grants themselves; and so far as can be made out from those Estimates, the total grant out of public revenue in aid of the local taxation for England was 1,128,991 *l.*; for Scotland, 70,482 *l.*: total for Great Britain, 1,199,473 *l.*, and for Ireland, 922,029 *l.*, of which the largest item was that for the Irish Constabulary.

6592. Sir *Edward Grogan.*] I do not see in the charge for grants out of the public revenue, in aid of the local taxation of Great Britain, anything in aid of the Metropolitan Police; how is that?—I will look to that when the account is revised and corrected.

6593. *Chairman.*] Is it a fact, that the auditors of Poor Law Unions are paid in Ireland?—There is a grant for them; it will be found in the estimate.

6594. Sir *Stafford Northcote.*] You next show the amount paid by the county treasurers of Great Britain, in the 13 years, from 1846 to 1858, for criminal prosecutions and expenditure connected with the maintenance and conveyance of convicts and of police; that is with reference to the statement brought before the Committee on County Rates, in 1858, which has been referred to in the examination of other witnesses who have appeared before us; has it not?—The two accounts in this page show as much information as I have been able to obtain for the Committee upon the subject of that statement, which appears in the Report on County Rates of 1858.

6595. Your next account shows the amount actually expended out of the public revenue, in aid of the expenditure for these objects during the same period; what is your account as to that?—I may state, with reference to the Fourth Account in Appendix 16, as to the expenditure of the grants of Parliament in each year, under the head there shown, that the statement of the amount, as it appears in the Report on County Rates in 1858, applies

applies only to the amount of grants for those purposes. The amount of actual expenditure varies considerably from the amount of the grant, which is, in point of fact, I believe, considerably larger, in many cases, than the amount of the actual issues.

6596. *Chairman.*] Were not all those charges with reference to convicts, amounting to 3,500,000 *l.*, within a recent period placed on the Consolidated Fund in England?—I believe they were charged upon the public revenue from the year 1846.

6597. Sir *Stafford Northcote.*] Do you mean that we are to understand from this that the total amount of the grants for all these purposes were 9,000,000 *l.*, and 3,000,000 *l.* for the county and police rates, making a total of 12,000,000 *l.*?—The amount of the expenditure of the grants for both counties and boroughs for the whole of the 13 years, which is six months longer than Mr. M'Cartney stated in 1858, is shewn at the bottom of the page; it is 3,450,558 *l.* The actual expenditure by the county treasurers under those heads was very much larger, no doubt, than that; but the grants do not apply to the whole of that expenditure.

6598. *Chairman.*] How was that made up?—That account is made up from the returns presented annually to Parliament of the expenditure by county treasurers.

6599. You say that the amount granted was exceeded by the expenditure; how was the difference paid?—It was paid out of the county rates; there was large expenditure under those heads which did not come within the grant at all.

6600. Sir *Edward Grogan.*] Did Mr. M'Cartney's Return follow the course you have given from the year 1846 to 1856 inclusive, or did it cover a longer period?—A lesser period by six months; this is for the whole 13 years; Mr. M'Cartney's is for 12 years and a half.

6601. Your recapitulation at the end is 2,942,600 *l.* given for the expenses of prosecutions, and the maintenance of convicts and prisoners, is that so?—Yes.

6602. Mr. M'Cartney's Return includes the expenses of prosecutions, and the conveyance and maintenance of prisoners?—It does.

6603. It also includes half the salaries of the medical officers of the union, and of the schoolmasters and mistresses which you charged at 158,000 *l.*?—In Account No. II., I merely give the amount of the grants for the year 1863-4.

6604. Would that vary much from these two particular items, do you think?—The amount Mr. M'Cartney has stated as 1,010,000 *l.* was the amount of the grant for 12 years and a half.

6605. Sir *Stafford Northcote.*] No. V. is an account of the advances made for public works in Great Britain and Ireland respectively from the year 1817 up to the 31st of March 1862-3, what is the total amount that has been advanced for Great Britain?—The total advanced for Great Britain, from the period when these advances first commenced in the year 1817 up to the 31st of March 1863, that is to say, the amount advanced by the Public Works Loan Commissioners of Great Britain, and by the Enclosure Commissioners for drainage, is 13,959,125 *l.*

6606. And what has been the amount advanced for Ireland in the same period?—The amount similarly advanced for Ireland is 26,292,867 *l.*

6607. Very nearly double the amount of Great Britain?—Very nearly double. All the particulars of these advances will be found in the Finance Accounts for the year 1863, at pages 62, 63 and 64.

6608. What proportion of the amount that was advanced for Great Britain has been repaid?—The amount of principal repaid is 7,658,602 *l.* There is also a considerable amount repaid, by way of annuity, the amount of the principal of which cannot be distinguished; but it may be stated generally, I believe, as far as regards Great Britain, that nearly the whole amount advanced is either repaid or in progress of being repaid.

6609. What proportion has been repaid by Ireland?—The proportion of principal repaid by Ireland is mixed up in the accounts with the amount of interest repaid; the total of principal and interest repaid during this period is 12,247,299 *l.*

6610. Do those advances to Ireland include any gifts that have been made to Ireland?—They include only the amounts that have been advanced by way of loan, and not by way of grant.

6611. They do not include the advances for the distress in Ireland, do they?—They include that portion of the advances for the distress which was advanced by way of loan.

6612. But not the portion that was remitted?—There was also more advanced by way of grant, I believe, but this includes only the amount advanced by way of loan; of those advances, a portion, I believe, was remitted originally, a portion of the labour rate amounting to half of it.

6613. The last statement contains a statement of the causes leading to the misapprehension and erroneous conclusions which have existed with reference to the public financial accounts; have you anything further to add to that statement?—I thought it might be convenient to draw up a list of several of those causes, because each of them in its turn operates to cause great confusion and discrepancy in various accounts that are brought forward, and I thought it as well to have a list of them laid before the Committee. It is not a new statement that there are various causes of this nature, leading to confusion in the public accounts. I may quote the evidence of Mr. Herries on this subject, which appears in the Appendix to the Report of the Select Committee on Public Income and Expenditure in 1828, Sir Henry Parnell's Committee. Mr. Herries says, "I will, with the leave of the Committee, confine myself in my references, to the public accounts of one description only, in order that by referring always to elements of the same denomination, we may avoid a confusion which not unfrequently occurs in financial discussions in the House of Commons. This is often owing to the indiscriminate employment of documents made upon different principles, which though relating to the same period do not exhibit the expenditure or revenue in the same points of view; some of them showing the annual charge as authorized by the grants of Parliament for the year, and some of them the actual expenditure within the year. In a series of years these different sorts of accounts will be found in the main to agree, but for any one year they may happen to differ materially, and always must differ in some degree; so that if the mere re-

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ceipts and issues be referred to in one part of a statement, and the grants or estimates for the year be relied upon in another, the reasoning founded upon a comparison of elements of different denominations must become confused and inconclusive, if not wholly unintelligible."

6614. Are not many of the discrepancies that have been pointed out by different witnesses, and by persons who have written upon the subject of Irish taxation, discrepancies that may be accounted for by the fact that they have compared returns made up on one principle, with returns made up on another principle, without taking notice of the difference in the principle upon which the returns have been made?—Certainly they may.

6615. They have often compared official returns with the returns presented on the motion of private Members of Parliament, have they not?—They have.

6616. When returns are presented on the motion of private Members, it depends upon the discretion of the individual who moves for the return in what shape they shall be presented, does it not?—It does.

6617. And it is not any reflection on the financial authorities who prepare those returns, in obedience to the order, that they differ apparently from returns presented by themselves to Parliament?—Certainly not; I have myself made up many accounts for Parliament, and I believe the principle in the financial offices is always to furnish the account that is called for as nearly as possible in accordance with the words expressed in the order.

6618. Is it not an instance of one of the causes of confusion that even in the Budget speech of one of the Irish Chancellors of the Exchequer himself, he mixed up accounts in British currency with accounts in Irish currency, without distinguishing between them?—That was the case in 1801, in the first Budget that was brought forward in Parliament, after the Union, by the Irish Chancellor of the Exchequer.

6619. So that a person reading that Budget speech, as reported by Hansard, would be very much at sea from not discovering that part of the figures were given in British currency, and part in Irish currency?—That must necessarily follow.

6620. *Chairman.*] Did not Mr. Pitt make the same mistake in his Budget speech?—I think not; if the Committee wish it, I can give some explanation of what has been stated as to discrepancies in the amounts of the estimated expenditure for Ireland, in the reported Budgets of the British and Irish Chancellors of the Exchequer, at the period following the Union.

6621. Mr. *Banks Stanhope.*] I was going to direct your attention to Nos. XV. and XVI., of your paper, Appendix 10. I believe they refer to the statements which were made by Mr. Fisher?—They do; to some statements contained in Accounts Nos. V. and VI., of Appendix No. 3.

6622. They refer to the papers which he handed in, on the 3d of June?—Yes, they do.

6623. I believe Mr. Fisher stated, that there was a deficiency in the discharge of Great Britain, in the years 1802 to 1817, of 37,495.000 *l.*?—So it appears.

6624. As far as I understand by your account here, Mr. Fisher has made a mistake of 27,944,000 *l.*?—This account, I believe, shows that Mr. Fisher has overstated the amount of deficiency, as he calls it, really the excess of disbursements over receipts, by 27,944,850 *l.*

6625. I think Mr. Fisher made a mistake of upwards of 50,000,000 *l.* in calculating the receipts; he understated the receipts by 50,000,000 *l.*, did he not?—He did; that was owing to his having, in the first place, overstated the receipts of revenue to a considerable amount by taking in the amount of arrears and balances at the end of every year; but he has considerably understated the amount received from money raised by creation of debt, because he has altogether excluded the amount raised from unfunded debt, during the whole period.

6626. Therefore, practically, he has made a mistake of very nearly 28,000,000 *l.* in that account?—Practically, upon the balance, he has made a mistake of nearly 28,000,000 *l.*

6627. I think the next page refers to some account of the income and expenditure of Ireland for those years?—It does.

6628. I believe Mr. Fisher stated that Ireland had overpaid 49,519,000 *l.*?—He stated that was the amount overcharged to Ireland.

6629. According to this account, Mr. Fisher has made in this statement a mistake of 50,945,000 *l.*, has he not?—He has overstated the excess of receipts over disbursements, as they actually occurred, by the sum of 50,945,290 *l.*

6630. That is, he overstates the receipts by 22,631,000 *l.*?—He does.

6631. And he understates the payments by 28,314,000 *l.*?—He does so.

6632. *Chairman.*] Has not Mr. Fisher made both these accounts upon a different system entirely from those which has been made by you?—I do not think he has. I believe I have made up my account on the same principle exactly as he did his. In the first place, as regards the revenue, he has overstated it in both instances by taking the amounts, I believe at least that this is the case, from the Return of 1824, which included the amount of balances at the end of the year; therefore that would make his account wrong by that amount. Next, he takes the amount of loans paid into the Exchequer, without any reference to the amount of money applied to pay off and discharge debt created by such loans, and without reference at all to the amount raised by Unfunded Debt. He has also made the mistake of taking, as the amount of loans paid into the Exchequer in Ireland, the amount in Irish currency, all the other amounts being in English currency. Then, again, as regards the expenditure, he has taken the sums voted as they appear in No. 256 of 1824, the sums voted disagreeing altogether with the actual expenditure, and he has omitted altogether all such expenditure out of the Consolidated Fund, as was not expenditure for debt.

6633. Then he has taken them from returns, without considering what those returns really represent?—He has.

6634. Sir *Frederick Heygate.*] I see in this paper, as to local taxation, a statement of the amounts granted out of the public revenue for 1863–4 (in Accounts No. II., of Appendix 16), and the amounts stated for Great Britain under the head of Police Counties and Boroughs, is put down at 193,000*l.*?—It is.

6635. Does that include the sum granted in aid of the Metropolitan Police?—My impression is

is that it does, but this account, as it now appears, has been unavoidably drawn up in a hurried way, and is, as I believe the Committee are aware, neither checked nor corrected.

6636. If you look lower down, you will find that the Dublin Police are put down at 41,800 *l.*?—There was a separate vote for the Dublin Police; I can hardly say at the present moment whether there was a separate vote for the Metropolitan Police. The account would have been more complete, but the officer of the Home Office, Mr. Leslie, who draws up these returns connected with local taxation, and is more conversant with the subject than I can be, is unfortunately ill and away from the office, and I have been thus unable to avail myself of his assistance. I hope in a few days to get some information from him which will make this more correct. This account is altogether open to correction.

6637. There have been some other things stated, I think, such as the cost of vaccination, and other items?—I shall be glad to correct the account in any way that may, upon further examination, be considered right.

6638. Lord *John Browne.*] The item of County Courts is not in this return at all; nor Revising Barristers; they are paid in Ireland by fees, are they not?—I am not aware of the practice in Ireland with respect to these heads.

6639. The Revising Barristers in England cost 17,000 *l.* a year; that is omitted, is it not?—No doubt there may be omissions, so far as regards other grants, which may also be considered as grants in aid of local taxation. The return may be imperfect, but I believe it to be correct as far as it goes.

Jovis, 14° *die Julii*, 1864.

MEMBERS PRESENT:

Sir George Colthurst.	Mr. Hankey.
The O'Conor Don.	Mr. Howes.
Colonel Dunne.	Mr. Lowe.
Mr. Finlay.	Sir Stafford Northcote.
Sir Edward Grogan.	

COLONEL DUNNE, IN THE CHAIR.

HENRY WILLIAMS CHISHOLM, Esq., re-called; and further Examined.

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6640. *Chairman.*] I BELIEVE you have something to state to the Committee upon the subject of local taxation?—Before any questions are put to me by the Committee, I would beg the indulgence of the Committee to make some few observations. In the first place, with regard to the latest accounts that I have laid before them; those accounts are, as the Committee see, first proofs from the printers; uncorrected proofs; the accounts themselves also have not been sufficiently revised, or compared with each other, as I should have wished them to be, before they were completed. With respect to Appendix No. 10, containing 16 accounts, I believe all the amounts there to be correct; I do not think I have any correction to make in them. The Appendices, Nos. 11 and 12, are proofs of Returns made to the House of Commons, called for by Sir Edward Grogan. Those accounts are now ordered to be printed; but I have the same observation to make with respect to those two papers; they are first proofs from the printers. For the sake of expedition they were sent off as soon as they were completed, and have not been compared with the accounts in Appendix No. 10. The consequence of that will be, that there will be some slight corrections to make in them. With regard to the joint expenditure for the whole period, I believe the amounts to be correct. As to the revenue, the only correction that will be required in Appendix No. 11 is an addition of 4,700*l.* to the revenue of Ireland, in the year 1804. The amount of revenue as now stated agrees with the amount as stated in the Finance Accounts of that year; but when the accounts of joint expenditure were laid before the Committee of 1812, there was an addition to the amount of about 4,700*l.* made to the joint expenditure of Ireland for 1804, which was, in fact, a second payment of the amount; this was an amount which had been issued out of a vote of credit, and which was repaid and re-issued, so that, in order to make the receipt agree with the expenditure side, it is necessary to add that amount of about 4,700*l.* to the revenue of Ireland for the year 1804. Then the separate expenditure of Great Britain, as it appears in No. I., of Appendix 11, will be somewhat diminished, owing to some deductions necessary to be made, on account of the amount of sinking fund that was paid by the East India Company. The amounts stated in No. I., agree with the amounts as stated in the Finance Accounts; but those amounts require correction to that amount, because that amount of expenditure for sinking fund, on account of the East India Company, was not paid through the Exchequer at all; it was paid direct, by the East India Company, to the Commissioners for the Reduction of the National Debt.

6641-2. And, therefore, does not enter into the account at all?—It does not come into the account of revenue, and, therefore, should be excluded from the account of the expenditure.

6643. Still it would be a credit to Great Britain?—No, it should be thrown out altogether; because, in fact, the expenditure on account of the loan to the East India Company was never charged upon the Consolidated Fund; it was to be paid by the East India Company, and only in any default of such payment by them, to be charged upon the Consolidated Fund; in fact, it never was so charged.

6644. Therefore, that has nothing to do with the Account of the Imperial Revenue?—It ought to be excluded from the account. Then, with regard to Appendix 16, I would ask the Committee to turn to Account No. I., headed, "Local Taxation of Great Britain and Ireland." That was a paper that was prepared by me at the request of a Member of this Committee. He stated to me that he knew it had no reference to my department, but that it was desirable the Committee should have the information before them; it was only on that account that I prepared this paper, which I have had great difficulty in preparing. I have consulted all the documents I could find upon the subject, and have consulted also the officers of the Treasury, of the Home Office, the examining officers of law accounts, and Mr. M'Culloch (who has written upon the subject), in order that I might get as much information as I could to lay before the Committee, and this is the result; but with regard to the second account in Appendix 16 that which is headed, "Amounts granted out of Public Revenue in aid of such Local Taxation," I should beg leave to say somewhat more. I can make some corrections in this paper to make it more complete than it now is. I do not know whether the Committee would wish me to state what those corrections are; I can do so if they wish. I would add, for instance, to the amount of grants for England the amount of 143,520*l.* on account of metropolitan police; I would add 1,222*l.* for the superintendence of county roads in South Wales; I would add 27,000*l.*, rates for Government property.

6645. Property that is exempt from rate, do you

you mean?—No; these are rates actually paid by Government on Government property in different parts; that would make a total for England of 1,300,733 *l.* I would add 6,000 *l.* for Scotland, for criminal prosecutions in Sheriff Courts, which is a distinct item in one of the votes; that will make the total for Scotland 76,482 *l.*, and the total for Great Britain 1,377,215 *l.*

6646. Sir *Edward Grogan.*] I have a table before me, headed, "Account of Money issued 1 March 1861, under Royal Order, Criminal Prosecutions, and Sheriff's Courts, Scotland, 43,000 *l.*?"—The amounts that I state are simply the amounts that are in the Estimates; that to which the Honourable Member refers is the expenditure for the year; then with regard to Ireland, there is a sum of 48,100 *l.* for the Dublin Police; if the Committee will turn to the Estimate itself they will find that the total charge for that service is 86,600 *l.*, of which 11,600 *l.* is for the payment of the officers of the Police Court, of the magistrates in fact, and 75,000 *l.* for the expenses of the police themselves, but in abatement of that amount there is an amount of 38,500 *l.* received from local receipts, leaving a balance of 48,100 *l.*, which appears here as the amount of the grant. I should wish to deduct from that amount 11,000 *l.* on account of the Police Courts, which should be excluded from this account; that will make a total for Ireland of 910,429 *l.*

6647. Is that the only deduction you make for Ireland?—That is the only alteration which I should make at present, but I should wish to state to the Committee that even with those corrections this account is not altogether satisfactory to myself.

6648. I wish to call your attention to an item here, it is a very large one, for the Irish Constabulary?—I am going to allude to that. I say this account is not altogether satisfactory to my mind; indeed, it is very much a matter of individual opinion what grants, or what portions of grants, should properly be considered as grants out of the public revenue in aid of local taxation. These Civil Service grants comprehend several large heads of service, for instance, the educational grants, and grants connected with the administration of justice. It is very difficult to say what portion of the expenditure under these heads is for Imperial purposes, and what for local purposes. In addition to that, there are several repayments on account of many of these grants. It was only this morning that we received at the Exchequer a notice from the office of the Directors of Convict Prisons, that they had repaid yesterday to the Exchequer account a sum of 15,814 *l.*, for extra receipts at the several prisons, as the value of the labour of convicts for the last financial year. There are several items in this account connected with convict establishments and prosecutions, and a great portion of them is connected with the administration of justice, and should rather be considered as Imperial expenditure connected with courts of justice. There is likewise the amount of 727,000 *l.* inserted in this account for the Irish Constabulary; and there is great difference of opinion, particularly among the Irish Members, whether that should be considered as local expenditure or Imperial expenditure. Under these circumstances, with regard to this account (if I may term it an account, for on the last occasion when I had the honour to appear before the Committee one of the Honourable Members was pleased to designate it as no account at all), under these circumstances, it may, perhaps, be more satisfactory to the Committee, and also to myself, if they will allow me to withdraw this account; and if similar information to that contained in it should be thought desirable, perhaps it would be more convenient for one of the Honourable Members to move for it in the House, and then it will be supplied upon the authority of the Government, and not upon that of an individual financial officer like myself. It will be referred to the different offices, and be in every respect a more satisfactory account; and I would suggest, if that should be the case, that it should be an account of actual expenditure, and not merely of estimated expenditure.

6649. *Chairman.*] Would not the Revenue Estimates give you the accounts allowed to Ireland and England respectively?—The estimates give much more full details of the purposes to which the grant is to be applied, and for the country to which it is to be applied, than is given in any of the accounts of expenditure, and it would be necessary to refer to the particular officers of expenditure to get anything like a correct account under those heads of services.

6650. Do you find there is a difficulty in distinguishing what, in fact, is local, and what is considered Imperial expenditure, and that there is a difference of opinion among members upon that?—There is great difficulty; in fact, in many cases, it is altogether a matter of opinion.

6651. Would it not be best to adopt the test of Mr. Hume of putting within a certain period those rates which have been paid from local sources, and have been transferred to the Consolidated Fund?—That would be a more simple account, and most likely a much more correct account.

6652. That is the one we should ask for, is it?—Yes; if it would be sufficient for the purpose for which it is required. But it might not show the whole amount of grants out of the revenue in aid of local taxation.

6653. Sir *Edward Grogan.*] I have a paper before me; I do not know whether your attention has been called to it; it comes from your own department, the Exchequer; it is an account of moneys received and paid out of the public funds?—That is an account prepared under the Exchequer Act. I am glad to have the opportunity of calling the attention of the Committee to that account; it was prepared under the Exchequer Act, and in pursuance of a particular recommendation of the Finance Commission, under whose recommendation the Exchequer in its present form was established by Act of Parliament. That Exchequer account is, in fact, a complete balance sheet, because it shows the balance in hand at the commencement of the year, and it shows the balance in hand at the end of the year, certified by the governors of the Banks of England and Ireland respectively. It shows the amount of all receipts into the Exchequer, and issues from the Exchequer. It is prepared exactly in the form in which it is required by the Act to be laid before both Houses of Parliament. I have for some time felt that that account might be materially improved, and made much more valuable to the House than it now is; for the object of it, as expressed by the Commissioners themselves, was, that it should aid the Members of the House of Commons in checking the public ex-

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penditure by being submitted to a Finance Committee, to be chosen annually by the House, who should examine this Exchequer Account, and report their opinion upon it, before the Annual Budget was voted. Unfortunately, the mode in which it is required to be drawn up does not give such full information as it ought to give. It is required to show, first, the amount of Royal Orders and Treasury Warrants authorizing the issue of expenditure, received at the Exchequer in the year, and the amount of expenditure in pursuance of such Royal Orders and Treasury Warrants. It does, in fact, comprehend the whole of the expenditure from the Exchequer during the year; but it shows only the amount of Royal Orders and Treasury Warrants received within the year, and does not show the balances remaining at the beginning or end of the year.

6654. Of each individual vote?—Of each individual warrant; it does not show the amount of the votes, as it might do, as well as the balances and savings upon those votes, as they are shown in the Finance Accounts, which are never furnished to the House till long after the Exchequer Account is in the hands of the Members. This matter was considered, in some measure, by the Committee on Public Monies, in 1857, and in the draft report of the Chairman there was a recommendation that the Exchequer Account should be amended, and should be referred annually to a Finance Committee, as suggested by the Exchequer Commission of 1832. But that recommendation was not acted upon, and it has not been acted upon up to the present time.

6655. I allude to this return which I have in my hand; I find, just as you describe it, all the receipts in money on the one hand, as vouched by the Exchequer, and all the expenditure on the other; and I find a great many items which are not down here in the items charged as vouched by the Exchequer; I find a great number of these items in this paper, No. 16, are included here; but I do not find that the sums charged in this Exchequer Account, and passed as paid, correspond with these figures?—They do not.

6656. For instance, I will take one, the Irish Constabulary. The charge put down in the paper you have handed in, No. 16, is 727,517 *l.*, and the sum vouched by the Exchequer as paid on that account is 553,568 *l.*, a very substantial difference, and I suppose that this, coming from the Exchequer, as money absolutely paid, would go very near to being the real charge; there may be some items included in this account which it does not specify, which are not included in the other, but the sum here for the constabulary force of Ireland is under four different heads, amounting altogether to 670,000 *l.*, whereas this makes it 727,517 *l.*?—The question of the Honourable Member is a very good illustration of two of the causes leading to misapprehension and erroneous conclusions that will be found in my last paper, Appendix 17. It is because he does not distinguish correctly between the amount of estimated expenditure and the amount of actual expenditure. The amount stated in my paper is the amount of the grant, which is the estimated expenditure; the amount which appears in the Exchequer Account is the amount of actual expenditure.

6657. That is, you have taken plenty of money to cover all contingencies?—And it is not for the same period; that is another head which the Committee will also find in my last paper, not observing correctly the period to which the accounts relate. If the Honourable Baronet will look at my paper in Appendix No. 16, he will see the amount stated as estimated for the year ending on the 31st of March 1864. The account to which he is referring is for the year ending on the 31st of March 1861. Those two causes of differences will probably furnish a satisfactory answer to the question.

6658. What I wanted to ascertain was whether we were not safe in relying upon this paper furnished by the Exchequer as the actual expenditure during the year to which the account relates under the different heads of service?—I believe that account may be entirely depended upon as representing the actual sum issued by the Exchequer for the period to which it alludes, and under the head of service to which it belongs; but if the Honourable Member goes too closely into that account he may be misled, unless he is made aware of the fact that this account shows the issues from the Exchequer, being the expenditure of the United Kingdom of Great Britain; he will see that there is only one head for the expenditure of the United Kingdom; that is to say, both for the expenditure through the Bank of England and the expenditure through the Bank of Ireland; so that, as regards the expenditure for each country, for Great Britain and for Ireland respectively, no complete information will be obtained from the Exchequer Account.

6659. But is there any part of the charge for the constabulary of Ireland paid through the Bank of Ireland; is it not all paid upon orders or remittances from this country to Ireland?—It is paid entirely, I believe, through the Bank of Ireland. We keep an Exchequer Account at the Bank of England and at the Bank of Ireland, and we make issues daily from each bank for the expenditure of Great Britain and Ireland. But it does not follow that because we make an issue from the Bank of England that it should be for expenditure connected with Great Britain; we have many issues from the Bank of England for expenditure connected with Ireland, and *vice versâ*.

6660. True, but this account is the account of the year when the year's work is over; it is the account furnished by the Exchequer of the expenditure under all these different heads of service?—It is the amount issued from the Exchequer, and that which constitutes the public expenditure by law.

6661. And therefore, so far as the items entered under the separate heads (the constabulary of Ireland, for instance, which is a distinct heading), we may assume that the expenditure which this account professes to cover is the correct and actual expenditure of the year ending on the 31st of March 1861, for that service?—No doubt about it.

6662. It is therefore hardly fair to compare the expenditure ending on the 31st of March 1861, with the expenditure ending on the 31st of March 1863 and 1864?—And with the estimate, the actual expenditure with the estimate.

6663. This return, therefore, that has been laid before the Committee being only an estimate, and from the figures I have mentioned in one particular item being 670,000 *l.* for the Irish constabulary, whereas it is put down as 727,000 *l.* in this estimate, this estimate must, *pro tanto*, not be correct?—In the Civil Service Votes it continually happens

happens that the whole amount is not expended; there are large amounts which are never expended at all, and which constitute "savings." We have sent to us at the end of the financial year from the Treasury a long list of savings under the Civil Service Votes, and are directed to make these savings in our books, so that they can be no longer issued.

6664. Mr. *Howes.*] Would it not be well to explain that those issues out of the Exchequer do not represent the actual expenditure? – But they do by law.

6665. You lately answered, that the issues from the Exchequer represented the expenditure as authorised by law; does the issue from the Exchequer represent the actual expenditure as made by the Banks of England and Ireland afterwards?—The sum issued from the Exchequer constitutes the actual public expenditure under the Sinking Fund Act of 1830, and in all the public accounts of expenditure the amount issued from the Exchequer since that period has always been stated as the actual expenditure. Of course the amount issued from the Exchequer in any specified period, if that be taken as the expenditure, would not agree with the amount of expenditure according to the payments by the Bank, because there are continually amounts directed to be issued and transferred by the Bank which are not transferred till after that period; the Exchequer Account always shows in a particular column what amounts that have been directed to be issued have not been so issued from the Bank. Then again, the expenditure, according to the Exchequer issues, and the expenditure according to the Bank payments, differ altogether from the expenditure if you take the payments by distributing officers. In the earlier periods of the Finance Accounts, from 1801 up to 1822, the amount of expenditure, as stated in those Finance Accounts, consisted partly of the amount of issues from the Exchequer, and partly, particularly as regards the Army, Navy, and Ordnance, of the payments by the distributing officers of the departments themselves. So that, although the law recognises the Exchequer issues only as constituting the public expenditure, yet practically there are three distinct modes of actual expenditure, and unless the distinction is kept up between those three, confusion must arise.

6666. Sir *Edward Grogan.*] Does this account before me, vouched by the Exchequer, represent the actual expenditure of the nation for the period covered by the return, whether paid in England or in Ireland?—It does certainly; it gives the actual legal expenditure of the country, being the amount of issues from the Exchequer.

6667. Under the separate heads stated in it?—Under the separate heads stated in it.

6668. It is immaterial, therefore, whether money shall be withdrawn from the Bank of England, Ireland, or Scotland for the purpose; the vouchers all come from your office, and are represented in this account before me?—They are; but we have no Exchequer Account at the Bank of Scotland. All issues for Scotland are made through the Bank of England.

6669. Mr. *Howes.*] It is the Exchequer Account under the Exchequer Act, is it not; the account you are referring to?—It is.

6670. This account represents the actual receipts and issues from the Exchequer, does it?—It does, and it comprehends the whole of the public expenditure as settled by law.

6671. This will test it; the money may be issued by the Exchequer in one day, and may remain in the Bank even after the termination of the financial year, and may not be spent actually within that year; is that so?—That always happens, and such amounts are always specified in the account itself.

6672. Sir *Edward Grogan.*] If I understand this account correctly, there can be no expenditure made on the part of the nation under any head of service during the year to which the particular account refers that is not embodied in that account?—There cannot.

6673. And though the money be issued by the Exchequer to the Bank, to be appropriated to those particular heads of service, and part remain in the Bank uncalled for, as suggested by Mr. Howes, you say that it occurs frequently, do you not?—Continually.

6674. Would not the effect of that be, that the actual sum expended in the year would be somewhat less than the item entered in this account?—That depends entirely on the meaning attached to the term "expended;" the Act of Parliament says that money issued from the Exchequer is expended, because the Exchequer has lost all control over it; it is exactly the same thing if any one gives a cheque on his banker; when he parts with his cheque he has made his payment, although the party holding the cheque may not present it, and draw the money from the bank for several days afterwards.

6675. *Chairman.*] That is merely because it is in the Comptroller of the Exchequer's office, who merely checks the issues; he does not account for the payment, how it is dispensed; he checks the payment after it is issued?—No.

6676. What is the duty of the Comptroller?—The Comptroller of the Exchequer is to receive the public money under his control as directed by law, and to take the direction of the Treasury for the issue of the public money; he has to see that the directions given by the Treasury for the issue of money are legal, and under the terms of the Exchequer Act; and, unless he is satisfied of the legality of the issue which he is directed to make, he is bound to refuse to make the issue.

6677. Mr. *Lowe.*] But when he has issued the money, he does not know whether it is expended or not, does he?—When he has issued the money, and when he has got a certificate from the Bank that it is transferred from the Exchequer Account, he knows nothing further about it.

6678. The paymaster-general, I suppose, will draw what he wants?—The issues are made to the different public accountants; but almost the whole is made to the paymaster-general. There are few other accountants who receive public money from the Exchequer. Thus the whole passes to be disposed of by the several public accountants, who draw what they require; for which they become responsible, and have to account to the Audit Office.

6679. Then the unexpended balance is the difference between what is actually expended and what is passed through the Exchequer, is it not?—The unexpended balance is really the difference between the amount issued from the Exchequer and the amount finally expended. When the money gets to the paymaster-general, he either makes a final payment with it, or he issues it again. It can hardly be said that he has expended it again; for instance, on the first of the month we may issue 100,000 *l.* to the paymaster-general,

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general, for the army; the paymaster-general may draw 50,000*l.* from the Exchequer Account the next day, and 50,000*l.* the following day; it is then transferred to the paymaster-general's account, to be used for army purposes. But it may go from one accountant to another, through different hands, all of whom are accountable for it; until, at last, perhaps, a portion of it comes into the hands of the pay-serjeant of a particular regiment a considerable time afterwards, and he makes the final payment. Until that happens there must be an unexpended balance. It can hardly be said, throughout the whole course, when the actual expenditure takes place, unless, as now settled by law, the Exchequer issues be taken as the actual public expenditure.

6680. But there is a great deal that is not expended at all in the course of the year, is there not; there are unexpended balances in different offices, which lie in the Bank now?—All public accountants hold balances; I, myself, am a public accountant, merely so far as regards the contingent expenses of the Exchequer, amounting to about 200*l.* a-year; of that I am obliged to hold a balance in hand, and I do so.

6681. In public departments there is generally a balance in hand at the end of the year, is there not?—There must be; in every stage the accountant holds balances.

6682. Sir *Edward Grogan.*] The amount of these balances, be they large or small, therefore, diminish the expenditure of the year, under that particular head of service; is not that so?—You never would arrive at the expenditure at all, if you endeavoured to take the expenditure by taking the amount as it is finally expended; you could not get at it.

6683. Mr. Lowe has put a question to you, that if every department of the Government held balances in their hands at the end of the year unexpended, therefore the amount has not been expended for that particular head of service; is not that the case?—Of course it must practically be so.

6684. Therefore, the whole expenditure for the particular head of service must be, *pro tanto*, less than what was estimated in the Exchequer as having been issued for it?—That will be the case if you take the actual expenditure as the final payment by the distributing officers; but that is not the actual expenditure according to law.

6685. All the questions I put to you in the comparison of the Appendix, No. 16, with the Exchequer Account, showed that your Paper, No. 16, was greatly in excess of the Exchequer?—The grants generally are in excess of the expenditure of the year, and as you progress from year to year, I think you will generally find that the grants themselves are larger every year.

6686. But I object to the Paper, No. 16, because the estimates entered by you as charges upon both England and Ireland, are in excess of the sums that appear to have been expended, according to the Exchequer Accounts; is not that the case?—That particular item which you have read to me does appear to be larger in the Estimates of 1863 than the Expenditure of 1861.

6687. If, therefore, there be any balance of the amount issued by the Exchequer for the payment of a particular service, for instance, the constabulary of Ireland, that remained unexpended at the end of the year, the actual expenditure for that service would be so much less, would it not?—Certainly it would.

6688. Consequently, therefore, the discrepancy between the item put in, in No. 16, and the Exchequer Account, will be still larger?—The difference in the two amounts would be greater. I cannot admit that it is a discrepancy.

6689. Well, the difference between the two accounts would be still larger?—Certainly.

6690. *Chairman.*] Is this Paper, No. 16, correct, or is there any other charge, diminution, or change, that should be made in it?—I believe the account to be now correct as far as I could make it.

6691. What are these sums which you say are to be added to the English taxation?—The three sums mentioned were, 143,520*l.* for metropolitan police, 1,222*l.* for superintendence of county roads in South Wales, and 27,000*l.* rates for Government property.

6692. Was the Irish constabulary ever placed on local rates; half of it was on its first establishment, but was more than half ever placed upon local rates?—I am afraid I cannot answer that question.

6693. Sir *Edward Grogan.*] With regard to this particular account, Appendix No. 16, which refers to local taxation, I understand the explanation you make to be this: that you got this account made out at the request of a Member of the Committee?—I did.

6694. Did you make it yourself?—I did.

6695. Then are you the gentleman responsible for the accuracy of these figures, and is any other officer responsible for them?—To this extent I am responsible myself for the accuracy of these figures, as having extracted them from the Estimates, as stated upon the face of the account. I have the Estimates now before me, and I can substantiate every item, if the Committee wish it. With respect to my own responsibility for this, as well as for the other accounts which I have laid before the Committee, I may, perhaps, be here allowed to state the circumstances under which I have had the honour to appear before the Committee, and to prepare these accounts. This is, I conceive, no part of my official duty as Chief Clerk of the Exchequer. The preparation of the accounts, and the giving any explanation respecting them that may be required by the Committee, is a duty which devolves upon the Financial Department of the Treasury; but from the fact of my having voluntarily undertaken, some time since, to revise and complete for Parliament accounts of the income and expenditure of the country from the period of the Revolution, which had been prepared at the Treasury, and having thus had an opportunity of making myself conversant with the financial transactions of the period preceding and succeeding the Union, and having also the financial books of that period in my possession, I was requested to give my assistance in furnishing such information as should be required for the Committee. This information was required, as the Committee are well aware, for a period long since past, when the accounts were kept on a totally different system from the present, and it is information which the present financial officers of the Treasury could hardly be expected to give without great difficulty and research. It is true that, with respect to the accounts laid before Parliament, and Committees of Parliament, of the Revenue, Expenditure, and Debt of Great Britain

Britain and Ireland, between 1801 and 1817, grave charges of falsifying these accounts, and of errors and discrepancies in them to a large amount, have been circulated in Ireland, and have been brought before the Committee; and these accounts having been prepared not only by the Treasury Department and in the National Debt Office, but also in the Exchequer, and bearing the signature of the Chief Clerk of that period, I felt it the more incumbent upon me to give every assistance in my power to meet these charges, and to maintain the accuracy and truth of the accounts furnished to Parliament from these financial offices. I have done so, by permission of the Comptroller General of the Exchequer, whose officer I am, although his responsibility for the acts of his officers extends only to their execution of the actual duties of the Department. At the same time, though principally responsible myself for the accuracy of the figures in the accounts bearing my signature, which have been laid before the Committee, I should add, that these accounts have been prepared by me, with the assistance and concurrence of the Financial Department of the Treasury, upon whom also the responsibility rests.

6696. *Chairman.*] Upon what ground do you take all these as local rates; are not many of them grants of Parliament, that have never been placed upon local rates?—I took the grants in the first instance from the list as it appears in the Report upon County Rates of 1858.

6697. That is Mr. M'Cartney's report, is it?—Yes; and I made such additions to these as it appeared to me fair to insert in the account.

6698. But that was upon an hypothetical supposition that they are local rates?—Entirely so; that they were in aid of local rates.

6699. Had you been aware that many of these sums had been paid as local rates, and transferred to the Consolidated Fund?—No, I had not.

6700. I want to confine the return, at least your explanation of it, to those sums hitherto paid by local rates, and transferred to the Consolidated Fund, not those that have never been paid by local rates, but may technically be supposed to belong to them; would you draw that distinction?—I am afraid it is at present hardly within my knowledge what items were formerly paid out of the local rates and what were not.

6701. Then what do you consider the test of being a local rate?—The test of a grant being in aid of local rates I believe to be (and it was that by which I made out the account) by ascertaining whether the grant is applicable to any of the different heads of expenditure now paid out of the county or other local rates. If the Committee will turn to Account No. III. of Appendix 16, I have given there an abstract of the amount expended by the county treasurers in England and Wales in each year for criminal prosecutions, conveyance of prisoners, maintenance of prisoners, and rural police, showing that all those heads of expenditure are paid from the county rates. I think, therefore, that I have fairly taken grants that apply to those heads in my account No. II. of the same Appendix; I have also taken the heads referred to by Mr. M'Cartney in his statement before the Committee of county rates in 1858, and I think that these together comprehend nearly all the heads inserted in this account.

6702. But do not you put more than Mr. M'Cartney does?—I have put the Irish constabulary as being very much the same as the police.

6703. Sir *Edward Grogan.*] But we are speaking of England and Wales now; have you not added items on the charge of the county rates which are not in Mr. M'Cartney's return?—I have stated that I have taken the heads not only in Mr. M'Cartney's return, but also in the accounts of the county treasurers which are annually presented to Parliament.

9704. *Chairman.*] Were they ever upon the county rate?—The expenses of the rural police are paid by the county treasurers; if the Committee will turn to Account No. III., they will see that during the 13 years, from 1846 to 1858, the expenditure by the county treasurers on account of the rural police in England and Wales has been no less than 3,516,000 *l.*

6705. Mr. *Lowe.*] The account you give is only the amount of grants out of the public revenue in aid of local taxation, is it not?—It is.

6706. That is the heading of the account?—Yes.

6707. The grant will be in aid of local taxation, will it not, whether the sum for which the grant was made was ever defrayed out of local taxation or not?—I apprehend it would.

6708. It would be your duty, under that heading, to return all sums paid in aid, whether they should ever be defrayed out of local taxation, or whether originally given in aid of it, would it not?—I thought it my duty to include all such sums in the account.

6709. *Chairman.*] Do you call prisons and convict establishments, abroad or at home, local?—There is a distinct vote for convicts abroad and for convicts at home. I have included the amount of prisons and convict establishments at home, but I have not included the amount for convicts abroad.

6710. Do you think that convicts at home are a local charge?—I have stated to the Committee that this is one of the charges, of which it is difficult to form a just opinion, whether any or what portion of it should be considered a local charge, or an Imperial charge connected with the administration of justice, and that this account is not entirely satisfatory to my own mind on that very account.

6711. Sir *Edward Grogan.*] As to this account of local taxation, I asked you a question whether you had not included, under the head of local taxation, some items as paid by the State which are not in Mr. M'Cartney's return; look at the resumé at the end of Account No. IV., you have got "prosecutions," have you not?—I have.

6712. It is for the same period, I believe, 1846 to 1858, which is covered by Mr. M'Cartney's return?—It is for the same period, with this exception, that Mr. M'Cartney takes one half of the first year, 1846, and I have taken the whole, not being able to divide it.

6713. Then this return includes six months more than Mr. M'Cartney's return?—It does.

6714. The amount under the head of "prosecutions" is 2,714,205 *l.*, monies allowed out of the Consolidated Fund in ease of the local taxation, is it not?—I should observe that Mr. M'Cartney takes the amount granted by Parliament for the 12½ years, and I have taken the amount actually expended for the whole of the 13 years under that head; the amount actually expended, as appears from returns made to Parliament, is 2,714,205 *l.*

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2,714,205 *l.* In No. IV., the account of the expenditure of the grants is divided into two portions, the first portion from 1846 to 1856; and those items are taken from returns which were actually made to Parliament. As to the second portion, for the two years 1857 and 1858, the amounts there stated have not yet been returned to Parliament; but I have copied them from a return which is made out in the office for examining the criminal law accounts, for the purpose of being presented to Parliament.

6715. *Chairman.*] Your calculations have been made out for 13 years, have they not?—Yes.

6716. Are you aware that during several of these years 60,000 *l.* a-year was voted for Irish convictions, but never paid?—I am not.

6717. Sir *Edward Grogan.*] Then do I understand from you, that under the head of prosecutions monies were allowed in aid of local taxation, and that 2,714,205 *l.* was the money actually expended?—I believe that to be the amount, which I have taken from the most authentic documents to which I have had access.

6718. That was the money actually expended?—Yes.

6719. Then as to this return of Mr. M'Cartney's, which says, that the grant for criminal prosecutions at assizes and sessions amounted to 3,000,000 *l.* in 12½ years; what became of the balance if the money was granted by Parliament for that particular purpose, and only 2,000,000 *l.* was expended?—I cannot at the present moment answer the question, but it is a very common occurrence for the balance of a grant to remain unissued from the Exchequer, and that would be made a saving. We have every year large amounts directed to be made savings by the Treasury; that is to say balances of votes which are not required to be issued are directed to be made savings, so that they can no longer be issued from the Exchequer.

6720. *Chairman.*] Are they returnable every year?—Yes, they will be found in the Finance Accounts.

6721. Sir *Edward Grogan.*] Take another account under the head of maintenance of convicts, and convicted misdemeanants confined in county gaols; you have put that down as during these 13 years?—Yes, the amount actually expended.

6722. Mr. M'Cartney's return in 12 years and a-half shows a sum of 1,324,000 *l.* granted for that same purpose, that is nearly one-half more than the amount actually expended?—If the Honourable Member will turn to the recapitulation at the bottom of the page he will find the amount stated as 724,000 *l.*

6723. Quite right; it is rather a singular point; here is a table giving in detail the amounts charged every year from April 1846 to 1858, and the total of those years added together is shown in this Parliamentary Paper as 1,324,000 *l.*, and in the recapitulation that sum dwindles down to 724,000 *l.*?—So it appears.

6724. How is that to be explained?—I really cannot explain it; it appears to be a statement drawn up by Mr. M'Cartney and delivered to the Committee; it may have been owing to his having in the recapitulation deducted a portion of the amount originally granted that was never issued, but I cannot explain it.

6725. There is an item included in your paper of 60,000 *l.* for the conveyance of prisoners, is there not?—Yes; if the sum stated here as 675,901 *l.* for maintenance is added to 60,452 *l.* for conveyance of prisoners, it amounts nearly to 724,000 *l.*, the sum stated by Mr. M'Cartney.

6726. That 60,452 *l.*, however, has been paid out of the Consolidated Fund in aid of local taxation during that period?—For the maintenance and conveyance of convicts the amount of the two sums I have stated has been so paid out of the public revenue. It may be as well to observe that it is not quite correct to say it was paid out of the Consolidated Fund, although that may appear rather a technical objection.

6727. Well, it was paid out of the public revenue?—It was issued out of the public revenue; that would be the more correct expression.

6728. In the amount expended by county treasurers in criminal prosecutions, I do not see in Account No. III., any allusion to the half salaries of medical officers, or the schoolmasters and schoolmistresses in the workhouses in Great Britain, which are paid out of the Consolidated Fund?—There is no allusion to them in that account, because there is no allusion to them in the Parliamentary Returns from which they are taken; I include those heads in the account at No. II., because they are alluded to in the Report of the Select Committee on County Rates in 1858.

6729. In page 7, I see a very large item charged in the Exchequer Account for the year 1861, and I presume it was something analogous in 1863 and 1864 for salaries, &c., of county courts; I do not see any mention of that in what you have entered?—I have not included that head; it is one of those items as to which there may be a difference of opinion, whether it is in aid of local taxation or not; the amount actually granted for county courts out of the Supply Votes, for 1863–4, was 166,000 *l.*, and there was a further charge of 79,600 *l.* for the salaries and pensions of county court judges out of the Consolidated Fund. Those are very large amounts, but I doubt whether they can fairly be said to be grants in aid of local taxation, or whether they may not be more fitly classed under the head of Imperial Expenditure for Courts of Justice; but, as I stated before, it is really a matter of individual opinion whether many of these heads should or should not be included in this account.

6730. But if you took that view in favour of England, in the omission of so large a sum as 70,000 *l.* or 80,000 *l.*, by not bringing them in as sums in aid of local taxation in England, should you not have borne in mind also the circumstance of that 727,000 *l.* which you have charged as local taxation for the Irish constabulary; you do not seem to have given Ireland the benefit of the doubt that you have given to England?—I did consider that question, and I have before stated that there may be a difference of opinion as to that head; but I would observe to the Committee that, in Account No. III. it is clearly shown that the charge for rural police upon the counties alone, as distinct from other police paid by cities and boroughs, amounted in the 13 years, from 1846 to 1858, to 3,516,000 *l.* and a great part of that amount, must have been paid from local taxation. I am not aware that, in the accounts presented from Ireland, there is anything like a similar amount expended from amounts raised by local taxation for any similar expenditure in Ireland; and it really appears to me that, in this respect, Ireland has a great advantage over Great Britain in the amount that she receives out of the public

public revenue in aid of the police in Ireland; that the relative expenditure for police defrayed from local taxation, beyond what is defrayed out of the public revenue, is very much larger indeed in Great Britain than it is in Ireland.

6731. Are the local police in England, who are largely paid for by local taxation, appointed by the magistrates of the district?—I am afraid I cannot give the Committee much information as to the details of that subject; I can only speak generally, as regards the amounts of expenditure.

6732. Are the chiefs or the subordinates, or any one connected with the constabulary of Ireland, appointed by the magistrates?—I have really no information on the subject to lay before the Committee. I am not sufficiently acquainted with it to give an answer.

6733. Does the fact that the chiefs in the local police in England are appointed by the magistrates, and that they appoint the subordinates, and that neither chiefs or subordinates are appointed by the magistrates, nor have they any control over them, in Ireland, constitute a difference between the two forces that is sufficient to explain the difference in the charge?—That, certainly, is a difference that ought to be noted, but it does not, in my mind, constitute a sufficient difference to justify the one being an expenditure for Imperial purposes and the other for local purposes.

6734. Have you yourself any knowledge of the circumstances of the constabulary force in Ireland, or how they are commanded?—I have not; as I stated, I am afraid that any answer I may give to the Committee upon that subject would carry very little weight with it.

6735. If the police in this country are a force under the control of the magistracy more than under any official authority, it is natural that they should pay for them, is it not?—It would appear so.

6736. If, on the contrary, the constabulary of Ireland are a force appointed by the Government, totally apart and separate from all control of the magistracy of Ireland, does the same reason for their paying for them exist in your mind?—That constitutes a very material difference, upon the general principle that the persons who pay ought to have the control.

6737. And the converse holds good, does it not, that those who do not pay should not have the control?—I am not prepared to give a positive answer to that question.

6738. However, it makes a very wide distinction between the state of the two forces, that the one is raised by and under the control of the local magistracy, and paid for by them, and the other is raised by, but is not under the control, in any shape or way, of the local authorities?—It certainly makes a wide distinction between the two forces.

6739. Does it not go to this extent, that the one is, properly speaking, a local force, and the other is an Imperial force?—It does not appear to me to go to that length.

6740. If they are under the absolute command of the public authorities of the nation, and not under the command of the local magistracy, and are sent here and there at the bidding of the public authorities, are they not, to all intents and purposes, a public force, although located in a particular district?—I am afraid I cannot offer an opinion upon that subject that would be of any value.

6741. However, you have heard enough of the constabulary of Ireland to-day to know that the item of 727,000 *l.*, charged as a local charge relieved by the Imperial Exchequer, is not quite correct?—I am not prepared to admit as much as that.

6742. Then what are you prepared to admit; what do you admit with regard to that particular item?—I have only admitted, in answer to the question of the Honourable Member, that the mode in which the control of the police in the two countries is exercised, as stated by him, is materially different; but I am not prepared to admit that that difference is so great as really to constitute the expenditure for the constabulary force in Ireland an Imperial expenditure, whilst the expenditure for the county police in England should be an expenditure for which local taxation should provide.

6743. The next item that you have put down in this account, I see, is, "Four Courts, Marshalsea Prison, Dublin"; is there no analogous establishment in this country?—The analogous vote for Great Britain is that under the head of "Prisons and Convict Establishments at Home." If the Honourable Member would turn to the Estimates themselves, he would see that that comprehends the cost of all the several prisons in this country, all Government prisons in which convicts are confined.

6744. This is a paper handed in, I think, by yourself, No. 9?—It is so. Appendix No. 9, an account of the Income and Expenditure of Great Britain, for the year ended 5th January 1801.

6745. You give the entire amount there, 31,600,193 *l.*?—That is the amount of income there stated.

6746. What is the net revenue, after deduction?—That is the net revenue after deducting the charge for collection, the net amount received.

6747. Do you mean drawbacks?—No. The net receipts, after deducting drawbacks and management.

6748. Management of revenue?—Yes.

6749. Is there any other deduction made besides these items?—That is the amount of the net receipts into the Exchequer; there are one or two small sums stated in the account, constituting parts of the expenditure out of the revenue in its progress to the Exchequer, and they are specified under the particular head of Revenue; what I allude to is the amount appropriated for grants in perpetuity out of the Excise and Post Office revenues.

6750. I want to ascertain if that is the net revenue applicable to public expenditure?—It is the net revenue received into the Exchequer.

6751. Applicable to public expenditure?—Applicable to public expenditure.

6752. Now just look at Appendix 11, Account No. I. The statement there is, "Revenue applicable to Public Expenditure, including Management of Revenue." Is the management of revenue included in the one of No. 9, or not?—The management of revenue is not included in the account, Appendix No. 9. The amount stated in Appendix No. 11, Account No. I, is the revenue applicable to public expenditure, including the management of revenue; but I may observe it is not for the same year, it is for the year 1801, ending the 5th of January, 1802.

6753. That is the one I am speaking of, in Paper No. 9. Surely, the 31,000,000 *l.* refers to the net revenue applicable to the expenditure of

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the year 1801?—No, it refers to the year 1800, ending the 5th of January 1801.

6754. *Chairman.*] That was the year before the Union?—Yes, that one was the year before the Union; the other was the year after the Union.

6755. Sir *Edward Grogan.*] Is that so; it is the year ending the 5th of January 1801, in the second return?—No; the year ending on the 5th of January following. It was for the year 1801, ending on the 5th of January following; that is 1802.

6756. Does the same remark apply, in Appendix 10, Account No. I., to 1801, as it is there given; is that for the year ending the 5th of January 1801, or the expenditure in 1801?—It is for the year 1801, ending on the 5th of January 1802.

6757. Now, I find in the Appendix No. 11, that the net revenue applicable to public expenditure amounts to 35,257,229 *l.*?—It does. That is the amount of the revenue of Great Britain in 1801.

6758. Does that include balances at the end of the year, or not?—It excludes balances at the end of the year, as is particularly shown in Account No. II. of the same Appendix.

6759. And does it include payment in its progress to the Exchequer?—It includes all those payments out of revenue in progress to the Exchequer, which were considered to be public expenditure.

6760. In the Account No. I., Appendix No. 10, the revenue is there given, after deducting drawbacks and management of revenue, at something like 34,000,000 *l.*, including the payments into the Exchequer?—The net revenue is there given as 34,611,296 *l.*, as stated in the Return No. 256, of 1824; that includes Exchequer receipts, 32,175,012 *l.*; which was the amount of the Exchequer receipts in the year 1801, according to the Finance Accounts.

6761. Do you add anything to that, to make it correspond with the net revenue, after deducting drawbacks. I am speaking of the year 1801; in one paper it is reckoned as 34,611,000 *l.*, and in the other 32,175,000 *l.* I want to reconcile the two things; can you do so?—You will find these amounts are reconciled in Account I. of Appendix 10. The 34,611,000 *l.* excludes the receipts from Ireland which were included in the Exchequer receipts, but includes the amount of payments out of revenue in its progress to the Exchequer, and it also includes the amount of arrears and balances at the end of the year.

6762. I asked you that question, and I understood you to say they were not included?—I beg your pardon, you asked me respecting a different amount; it was respecting the corrected amount of revenue applicable to public expenditure that you asked me, of which I gave you the sum.

6763. I asked you if the revenue applicable to the public expenditure included balances at the end of the year; that is out of Appendix 11. £. 35,000,000 is in the third column there as applicable to public expenditure. I asked you if it included balances at the end of the year; I understood you to say not?—I did say so. But you have since been questioning me respecting a wholly different amount. The difference between the two amounts is explained in Account No. II. of Appendix 11. In the first column will be found the net revenue, after deducting drawbacks and management, as shown in the Return, No. 256, of the year 1824. That amounts to 34,611,296 *l.*

6764. Does that include balances from the preceding year?—It includes the sum of 1,137,653 *l.*, balances and arrears which remained at the end of the year; it also includes a sum of 236,604 *l.*, a portion of the payments out of revenue in its progress to the Exchequer, which was not considered as public expenditure, and which was never included in the amount of public expenditure.

6765. Do you mean under the third column in No. II., 236,000 *l.*?—Yes, 236,604 *l.*

6766. And all the other columns are also included as under the head of public expenditure, are they?—The next column is headed, "Two-seventeenths of repayment of Imprest Monies." The sums stated in that column are included in the revenue of Great Britain as shown in the Finance Accounts, but, properly speaking, they belong to Ireland, and they were allowed to her afterwards in the settlement of the joint expenditure between the two countries. Therefore, in order to arrive at the amount of net revenue applicable to the expenditure of Great Britain, including her separate expenditure and her portion of the joint expenditure as settled by the Act of Union, the only correct way of making up the balances of such revenue, which were asked for in the return of which the account is a copy, was to state what portion of the revenue of Great Britain was actually applicable to the expenditure; therefore the 2-17ths of these imprest moneys repaid have been necessarily deducted from the revenue of Great Britain as properly belonging to Ireland.

6767. And have they been added to the Irish revenue?—You will find at the bottom of the same page I have added the amount to the revenue of Ireland.

6768. You have here; but is there any public document or paper before Parliament, in which the repayment of 2-17ths of imprest moneys appears to have been added to Ireland?—There is none such at present in which the whole amount of 2-17ths of these repayments appear as allowed to Ireland; for this reason, that a portion of it belongs to the years 1815 and 1816, an account of which has only recently been prepared by us, and is contained in No. V. of Appendix 10. If you exclude these two years, the balance of the whole amount will be found allowed to Ireland in the settlement of the accounts presented to Parliament.

6769. What accounts?—I will show you. In the Paper, No. 337, of 1816, which is the latest account, which was presented to Parliament, showing the settlement of the joint expenditure between the two countries; it is a very important paper. I have alluded to it in the accounts prepared for the Committee.

6770. Just show me where that item with 2-17ths of the imprest money appears?—The amount which I have alluded to is shown, but in a different form; it is in page 3 of this return of 1816; which shows first the amount of payments made by Great Britain in the 15 years ending the 5th of January 1816, which is 725,520,763 *l.* That is the amount of payments made by Great Britain on the joint charge, for 2-17ths of which Ireland was liable; but before Ireland was charged with 2-17ths of that amount, there was deducted from it the sum of 1,194,639 *l.*, being the whole amount of these repayments in question in 14 years from the 1st of January 1801, to the 5th of

of January 1815; thus leaving a balance of 724,326,124*l.* for 2-17ths of which Ireland was liable; 2-17ths of that amount of 1,194,639*l.* will, I believe, amount to the exact sum which I have carried to the credit of Ireland in these accounts for that period.

6771. You conceive that about 155,000*l.* has been carried to the credit of Ireland in the manner you speak of?—A total amount of 160,786*l.*, for the whole period of 16 years, has been thus carried to the credit of Ireland in this account, being added to the amount of her revenue. The Committee will observe that the identical amount which is so added to the revenue of Ireland, is deducted from the revenue of Great Britain. I may observe that there is a detailed account of these repayments in every year, with the exception of the last two years, contained in the appendices to the Reports of the Committees from 1811 to 1815, and a detailed account of the repayments of the last two years is, as I have stated, contained in Appendix No. 10 of the papers prepared for this Committee.

6772. I see another item here; one-third of the lottery profits of Great Britain remitted to Ireland; that one-third belonged to Ireland by her Act of Parliament, I believe?—You will find, I think, no provision of that kind in the Act of Union. Previously to the Union, and in 1801, the year after the Union, there were separate lotteries in Great Britain and in Ireland. In 1802, and the subsequent years, there were lotteries in Great Britain only, and the several Lottery Acts contained clauses providing that one-third of the surplus should be paid into the Bank of England, to the account of Ireland, and be applied to the service of Ireland.

6773. Can you tell me where that amount of 2,052,000*l.* is credited to Ireland?—That is credited to Ireland in the accounts of her revenue from year to year. The form in which the Finance Accounts were made out for Great Britain show the total amount of the lottery profits carried to the revenue of Great Britain, it being noted that one-third belongs to Ireland. In the expenditure of Great Britain, that one-third is put down under the head of expenditure; but it appears to be a more proper way of stating the account to deduct the amount at once from the revenue of Great Britain, as not properly belonging to her revenue. In the Irish accounts, the amount of one-third of the lottery profits always appears in the Revenue of Ireland. If you will turn to the Finance Accounts, you will find the amount entered in the revenue of Ireland every year.

6774. *Chairman.*] Then it is debited to England in the form of expenditure?—Yes, in the Finance Accounts; but it is not properly expenditure.

6775. But that is the form it takes?—That is the form in which it appears in the accounts.

6776. In Paper No. 10, you make a deduction for the management of the revenue, do you not?—In Account No. I. of Appendix No. 10, the management of the revenue is deducted from the gross revenue, in order to show the net revenue.

6777. Why do you deduct that?—Because the net revenue is always understood to mean the gross revenue, after deducting management, and because the net revenue, as stated in the return, No. 256 of 1824, is the amount after deducting management, and it is the expressed object of the Account, No. I. of Appendix 10, to explain the amounts of gross and net revenue as stated in that return.

6778. But though that is a very correct way of stating the actual receipts, is there any authority by Parliament for so doing, or either way?—There is no express authority of Parliament. The receipts are so stated in the Finance Accounts, which were prepared in pursuance of the Act 42, Geo. 3, c. 70. That Act, however, does not prescribe any specific form of account. It is stated in the Report of the Committee on Public Accounts in 1822, that the forms of Account in the Finance Accounts are nearly the same as those recommended by the Committee of 1797, and appended to the Report. It was, after a good deal of consideration, that the Committee of 1811, passed a formal resolution that the management of revenue should be considered as forming a portion of the joint expenditure of the two countries. I can refer the Honourable Member to the exact words of the report. It will be found at page 13 of the report of the Committee of 1811. The Committee state, that "whilst certain accounts were being prepared, they thought they could not be more usefully employed than in discussing and settling, subject to the final judgment of Parliament, the principles by which the accounts ought to be regulated." They then referred to certain directions, the accounts of the joint expenditure, respecting as to which, the sense of the Act of Union appeared to admit of question; and stated, "With respect to this point, your Committee are of opinion that in the settlement of the joint accounts between Great Britain and Ireland, the charges of management for the revenue should be considered as joint charges, to be defrayed in the ratio of their respective contributions under the Act of Union.

6779. That was the decision of the Committee of 1811, which was appointed to investigate the accounts as between England and Ireland?—It was.

6780. And it was upon that decision that their Report was subsequently based?—It was; and all the accounts of joint expenditure between the two countries were made up on that principle.

6781. But you have in this account acted upon a different principle?—I beg your pardon, I have not; I have included the amount expended for the management and collection of the revenue, both in the amount of revenue applicable to expenditure, and in the amount of expenditure too.

6782. I see that in the account for Great Britain, you have deducted the management of the revenue as a separate deduction from the amount; and when you turn to the same year for the management of the revenue of Ireland, you deduct the management of revenue, so that you have made the deduction there in a separate manner, it should be a joint deduction, and Ireland should pay two-seventeenths of it, should she not?—It is quite true that in the paper which the Honourable Member is reading from, the management is deducted from the revenue; but if he will turn to the heading of the paper, he will see that it is entitled, "An Account, explanatory of the Gross Revenue of Great Britain in each year, and of the Net Revenue applicable to Expenditure, as stated in the Return, No. 256, of Session 1824." Now the amount of net revenue, as stated in the Return, No. 256, of Session 1824, excludes management; but in the Appendix, No. 11, in which I have shown the amount of revenue applicable to the expenditure, including the joint expenditure, he will find that I have corrected the amount, as stated in the Return, 256, of 1824,

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and that I have added the amount of management to the revenue.

6783. I am not at all questioning the fact, that the sum total of the management of the revenue is correct, but what I am questioning is this, that the management of revenue in both countries should have been added together, and two-seventeenths only charged to Ireland in this account that you have just now handed to the Committee, according to the resolution of the Committee of 1811, referring to the very same accounts between the two nations?—In the account Appendix No. 11, laid before the Committee, being a copy of a proof of the return which, when finally corrected, will be laid before Parliament, the Honourable Member will find that the amount expended for the management of revenue in each year, in each country, both in Great Britain and Ireland, is considered a part of the joint expenditure of each country; that total joint expenditure is added together, and is divided in the proportions according to the Act of Union, fifteen-seventeenths for Great Britain, and two-seventeenths for Ireland, therefore each country had eventually to contribute their relative proportions of the total amount expended for the collection of the revenue of the United Kingdom, in the ratio specified in the Act of Union.

6784. Is the expense incurred for the management of the revenue divided in the manner you speak of in the account now before us, Appendix No. 10?—It is, in a subsequent part of No. 10.

6785. Will you show me where that is done?—It will be seen most clearly in the abstract accounts of expenditure for each year. Take the first of those, Account VII. of Appendix 10, for the first year after the Union ending on the 5th of January 1802; the third column is the amount of the joint expenditure of Great Britain; the total actual joint expenditure in the year for Great Britain, exclusive of Management of revenue, was 25,219,180 *l.*, to which is added, "Management and collection of revenue, 2,025,469 *l.*, making a total of 27,244,649 *l.*, which was the total amount of joint expenditure by Great Britain in that year; in subsequent pages the amount of management and collection of revenue in each year will be found added to the joint expenditure, both of Great Britain and Ireland.

6786. But that sum of 2,025,000 *l.* is exactly the same that is in Account I. of the same paper, is it not?—It is, and which is deducted from the amount of net reveuue, as it appears in the return No. 256, of the Session of 1824.

6787. I do not make myself clear to you; 2,025,000 *l.* is the amount deducted for management of the revenue of Great Britain in 1801, and 402,000 *l.* is the sum deducted for Ireland, making altogether a sum of 2,400,000 *l.*, is it not?—The sum of 402,000 *l.* does appear in the first column of Account II. of Appendix 10, as the amount of management of the revenue of Ireland in 1801, but it is stated to be in Irish currency, as it appears in the Finance Accounts. It will also be seen by a note at the bottom of the page, that this amount was afterwards corrected in the Finance Accounts of the following year, and should be 380,529 *l.* Irish, or 351,258 *l.* British currency, which is the amount stated in Account VIII. of Appendix 10, in the Abstract Account of the Expenditure of Ireland in 1801. The two sums make together 2,376,727 *l.*

6788. Two-seventeenths of that would be all that ought properly to have been charged to Ireland, according to this resolution of the Committee to which reference has been made?—It would; and no more was charged to Ireland.

6789. Is not 351,258 *l.* more than two-seventeenths of 2,376,727 *l.*?—That was the amount that she actually paid in the year: but when the accounts were settled, all beyond her two-seventeenths in the total amount was allowed to her.

6790. I am speaking of the account that is now before me. You have given the Committee this account as the actual state of the balance-sheet between England and Ireland for several years; I want to understand how it is that Ireland is charged one-tenth instead of two-seventeenths of the management of revenue for that particular year. I suppose the same rule runs throughout the whole?—It does. The mode in which the accounts of joint expenditure between the two countries was settled was this, they were settled subsequently to the actual expenditure taking place. The account which you have before you is the account for Ireland of the actual expenditure which she paid during the year; it is not the amount that she ought to have paid under the Act of Union, and as finally settled; that was not arranged till afterwards; but when it was arranged, Ireland had the benefit of the whole amount of excess beyond the two-seventeenths.

6791. How does it appear that she got that benefit?—That will be seen by referring to Account IV. of Appendix No. 11. It will be seen there that in the year 1801 the amount of actual joint expenditure defrayed by Ireland during the year was 4,249,157 *l.*, which included the amount which she had paid for the collection and management of the revenue. It appears, on settling the account, that the total amount which Ireland should have paid for the joint expenditure under the Act of Union, was 3,705,153 *l.*

6792. *Chairman.*] Therefore, there was a balance in her favour?—There was.

6793. Of how much?—£. 544,003.

6794. Did that include the balances of the former year of 1800, of about a million and a half?—The amount of revenue applicable to that expenditure included such portion of the balances and arrears at the end of the previous year, as were received into the Exchequer in 1801.

6795. Then the 4,000,000 *l.* was not all actual revenue raised?—I beg your pardon; it is not a question of revenue, it is a question simply of joint expenditure; this amount of 4,249,157 *l.* was only that portion of Ireland's total expenditure, which was considered to be joint expenditure of the United Kingdom.

6796. But in paying it, was the balance included in that year that was due at the time of the Union?—That sum of 4,249,157 *l.*, being the actual joint expenditure of Ireland, included no part of her separate expenditure for services incurred prior to the Union, which amounted to a considerable sum; that sum will appear stated in the abstract accounts for the year.

6797. Therefore, Ireland had a balance of about half a million to her credit that year, after paying the contribution to joint expenditure?—In the settlement of the account she had a balance to that amount in her favour.

6798. Sir *Edward Grogan.*] Then this account in No. 10, that you have been asked about, does not convey the actual account as between the two nations, supplied according to the terms of the Union, but requires to be explained by a subsequent account?—Certainly it does.

6799. I find in the same account, No. II, of Paper No. 10, "The gross receipts in British currency, of

of Ireland, including arrears and balances, in 1801, 3,940,808 *l.*?—That is the amount.

6800. And the net revenue of Ireland, in British currency for the same period, 3,341,892 *l.*?—That is the net revenue, as it is stated in the Return No. 256 of the year 1824.

6801. Did that include the balances that were in favour of Ireland at that period of the Union?—That included the arrears and balances at the end of the first year after the Union, the Exchequer receipt having also included in it such portion of the whole amount of balances in the hands of the revenue officers at the beginning of the year, as was paid into the Irish Exchequer in the course of the year.

6802. And the balances that were due anterior to the Union?—The whole amount of balances, at the beginning of the year, in Irish currency, as stated in the first column of Account No. II. of Appendix 10, was 653,116 *l.*; a portion of that was paid into the Exchequer during the year; another portion of that consisted of arrears that were never paid at all, but were carried forward from year to year; all that was paid into the Exchequer of that amount of 653,116 *l.* appears in the revenue of the year ending 5th January 1802.

6803. Was there not a much larger sum applicable to the credit of Ireland at that period than 653,000 *l.*?—That was the amount of arrears and balances in the hands of the revenue officers.

6804. Was not there a sum of loans, that has not been paid back?—That was not considered as part of the revenue.

6805. You do not include that?—No, not in the revenue; it is shown in the subsequent account of money raised by creation of debt.

6806. Then in the Paper No. 11, when you speak of the joint expenditure of the United Kingdom as being 4,249,000 *l.*, do you mean that that is the sum of 3,400,000 *l.*, the gross receipts of British currency in the year, or the net receipts of Ireland, or the balance due at the period of the Union?—I have already given an explanation of the joint expenditure of the year in question, and will now give an explanation of the revenue applicable to the expenditure of that year. The first column in Account I. of Appendix 11 shows the gross revenue of Ireland, including arrears and balances as shown in No. 256 of the year 1824; the second column is the net revenue as appears in the same return. That is not the amount that was actually applicable to the public expenditure in the year; the difference is shown in Account No. II., where the several deductions and additions are made. It will be seen by turning to that account that from the net revenue of 3,341,892 *l.*, as stated in the Return No. 256 of 1824, there is deducted first the amount of balances and arrears at the end of the year, amounting to 479,524 *l.*; there are other deductions and additions, including the addition of 351,258 *l.* for management of revenue, showing a result of net revenue, applicable to the public expenditure that year, including management, of 3,192,207 *l.*

6807. One of your accounts, No. VIII. of Appendix 10, professed to be based, and a continuation in fact of the accounts given in the Report of the House of Commons' Committee of 1812; have you that account?—I have the account.

6808. And the paper that you have handed in professes to be based on the account of that Committee, does it not?—It does.

6809. I find some items there which you have charged as deductions in the Irish revenue, which I do not find in that report?—The page in the report which you now show me is not the page from which I have taken the abstract account. It is taken from the account which commences at the bottom of page 106; it is called "An account of the Payments made by Ireland on the Joint Account of Great Britain and Ireland, in the Year 1801," and refers to the Finance Accounts of the year. In order to understand that account it will be necessary to have the corresponding entries in the expenditure accounts for Ireland, as shown in the Finance Accounts.

6810. What I want to call your attention to is that you have gone through the same heads, "Payment for Pensions" and "Other Permanent Charges"?—Yes.

6811. "Payments for Ordnance"; "Payments for Army"; Payments for Miscellaneous Services"; those are the same heads that appear in the Report of 1812, but I do not find anywhere in that report the sums of charges for discount of loans, lottery prizes, and other charges, being 735,000 *l.* in the year?—In the first of the abstract accounts in No. VIII. of my Paper No. 10, it is stated that this is the expenditure of Ireland, as shown in the Appendix to Report No. 376 of 1812, and in the Finance Accounts. The Appendix to the Report of 1812 only contains items of joint expenditure; those payments of which you speak are those which are shown under the head here of "Separate Expenditure," and they will all be found in the Finance Accounts.

6812. But does not the account in the Report of 1812 profess to be an account of all payments made by Ireland on the joint account of Great Britain and Ireland?—It does so; but it does not contain the whole amount of her separate payments in addition; it is simply an account of payments by Ireland on the joint account; a distinction is always drawn between payments on joint and separate accounts of each country.

6813. And where shall I find those items?—In the Finance Accounts of each year, you will find them all in detail.

6814. Are they brought into account in those Reports before the Committees?—They are not; but they are shown in this abstract.

6815. I mean before the Committee, not in your account; I see it there; are those deductions brought into account before the Committees in 1811, 1812, and 1815, and taken into account by them?—I believe the Committees confined their attention almost entirely to the joint charge of Great Britain and Ireland, and not to the separate expenditure; the great object of those Committees was to make a settlement between the two countries with regard to the joint charges; I have before me the Report of the first Committee of 1811, and on the first page there is an index of the contents of the Report; the only accounts of expenditure which appear are the accounts of joint charges and joint payments of the United Kingdom.

6816. It does not appear, then, from those accounts that there is any statement of a separate charge, does it?—It does not; not of the particulars of the separate charge.

6817. I wish to turn to another part of the account, No. IX. of Appendix 10; what do you make the balance due by Ireland in that account?—The balance due by Ireland is not shown at all in that account; that is merely an account of the total revenue in each year applicable to the expenditure, and of the total actual expenditure in each year, showing the deficit of the amount of revenue of the year to meet the total expenditure in that year.

6818. Does not a balance of 16,753,000 *l.* appear

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pear to have been due by Ireland to Great Britain for a series of years, from 1810 to 1816 inclusive?—Those sums, amounting together to 16,753,272 *l.*, were paid by Ireland towards the balance of joint expenditure due from her to Great Britain for several previous years; they are included in this account under the head of her separate expenditure; they were, properly, amounts of her joint expenditure chargeable to Ireland in the previous years, but as they were not paid in those years they did not form a part of the joint expenditure which she actually paid in those years, and therefore became a debt due to Great Britain; the sums specified were paid in the several years from 1810 to 1816, and are included in the separate expenditure of Ireland for the year in which each was paid.

6819. I see, in adding the three years, 1810, 1811, and 1812, of balances payable by Ireland to Great Britain on account of balances due in proportion of her contribution, they make a sum of considerably more than 4,000,000 *l.*, do they not?—They do.

6820. Have you given any credit to Ireland for the sum of 1,270,000 *l.* paid in 1810?—Yes; that appears in the amount of her expenditure, in the abstract account for that year; in No. VIII. of Appendix 11, you will find included in the separate expenditure of Ireland "on account of balance of contribution for joint expenditure due to Great Britain, 1,270,000 *l.* British currency."

6821. Well, in 1814?—In 1814 the sum of 2,466,545 *l.* appears also as part of the separate expenditure of Ireland, on account of the balance of contribution for joint expenditure due to Great Britain.

6822. Then, in the first account, 1810, you give us credit for 1,270,000 *l.*, is that so?—Yes; that is the amount that was paid by Ireland to Great Britain.

6823. There is another sum, which I also want to call your attention to, of 1,465,000 *l.* in 1811?—That is in the Abstract Account for the year in No. VIII. of Appendix 10.

6824. In the Report of 1815, page 35, we are there entitled to a credit of 5,864,165 *l.*; where does that appear?—That amount consists of three items; the mode in which that was disposed of will be found explained in a paper which I have laid before the Committee: if the Committee will turn to page 341 of Appendix 8, they will see a full explanation of it given.

6825. That amount is brought to the credit of Ireland, is it?—It formed part of the assets of Ireland in the following year, and was applied to her expenditure.

6826. I was under the impression that you would have to deduct it from the 16,000,000 *l.* which you bring us in, in balances?—No, it was an amount of balances in or due to the Irish Exchequer on the 5th of January 1815; during the following year it was applied to her expenditure; it was not under the control whatever of the Exchequer of Great Britain; it was part of the assets of Ireland.

6827. It ought to have gone in part payment of the expenditure of Ireland, ought it not?—It did; it was applied entirely to the expenditure of Ireland in the year ending 5th of January 1816.

6828. Separate or joint expenditure?—As it happened to be applied; it was a balance in the Exchequer applicable to the expenditure as it arose.

6829. Where does the application of that money appear?—It will appear in the Income and Expenditure Account and Balance-sheet for 1815.

6830. That is what I do not exactly see?—For instance, the sum is 5,864,165 *l.* Irish currency; it consists of three items; the first is a balance in the Irish Treasury of 1,689,282 *l.* Irish currency, that was a balance applicable to any expenditure that might arise, and it was added to by any further receipts, and diminished by any further expenditure, after 5th January 1815. The next item was the balance of the Irish Loan of 1814, amounting to 322,500 *l.*; that was paid into the Irish Traasury very soon after the 5th January 1815, and was applied in the same way to expenditure; and the balance of the British Loan of 1814, 3,852,383 *l.*, was also paid into the Irish Treasury in the same way, and became applicable to the expenditure of Ireland in the year 1815.

6831. I see by this explanation that you have given me that a sum of nearly 4,000,000 *l.* Irish, or 3,852,383 *l.*, is credited in the loan raised for Ireland in the year ending 5th January 1816?—It is so; that is the amount in Irish currency, and is equal to 3,556,046 *l.* British currency, which you will find included in the receipts for that year.

6832. What was the amount raised in that year?—In Account No. XI. of Appendix No. 10, will be found an account of the amount authorized to be raised by loan for the service of Ireland in each year, and the amount actually raised in each year.

6833. What was the amount actually raised in Ireland in the year 1816?—The amount raised for Ireland in the year ending 5th January 1816 was 10,238,482 *l.*; it is stated as for the year 1815; the sum of 3,556,046 *l.* before stated, is the balance of the loan of 1814, remaining to be received on the 5th January 1815. It would therefore be paid into the Irish Exchequer in the course of the year 1815.

6834. What was the amount?—The total amount of the loan of 1814 raised in England, was 5,500,000 *l.*

6835. For the use of Ireland?—For the use of Ireland; of which the sum of 1,943,954 *l.* was received in the Irish Exchequer in the year 1814.

6836. *Chairman.*] At what page is that?—Page 381.

6837. At page 382 it is different, is it not?—The details appear in page 381, the results in page 382.

6838. Sir *Edward Grogan.*] What I want is this: it appears from page 381, that in the year 1815, a loan of 9,000,000 *l.*, in round numbers, was raised for the service of Ireland?—That was the amount authorised to be raised.

6839. How much was raised?—The amount actually raised in the year was 10,238,482 *l.*

6840. That was the amount raised that year, was it?—That was the amount raised by creation of funded debt.

6841. What was the amount in money?—That was the amount of money raised.

6842. £. 10,238,482 was raised by money that year for the use of Ireland, was it?—By the creation of funded debt.

6843. In the year 1815 I find the revenue applicable to the public expenditure of Ireland was 6,598,773 *l.*, that would be nearly 17 millions of money?—It would.

6844. Well, 10,200,000 *l.* and 6,598,000 *l.* would be

be 16,800,000 *l.*, would it not?—That would be the amount.

6845. I find the total expenditure for the year for Ireland in British currency was 17,057,000 *l.*, consequently there could have been but a small deficiency?—The deficit of these receipts to meet the total expenditure appears from these figures to be 219,780 *l.*

6846. The expenditure was 17,000,000 *l.*—The total expenditure was 17,000,000 *l.*

6847. We have got 10,200,000 *l.* raised by loan, and 6,598,000 *l.* of revenue, making together 16,800,000 *l.*, have we not?—Yes.

6848. And the total expenditure was 17,000,000 *l.*?—Yes; in round numbers.

6849. And what would be the difference?—The amount of deficit I have stated. The actual net amount raised by creation of funded and unfunded debts, as shown in No. XII. of Appendix 10, was 10,235,620 *l.*, making a deficit of 222,642 *l.*, which was met by a diminution of the balances in the Irish Exchequer at the end of the year, as compared with those at the beginning.

6850. But you bring us in a balance due to the Exchequer that year of 6,000,000 *l.*, after we have raised 16,800,000 *l.* to pay 17,000,000 *l.*?—I beg your pardon, the sum of 6,107,987 *l.* is the amount that Ireland paid to Great Britain in the year, towards liquidating the balance due on the joint expenditure account, and it is included in the total expenditure of 17,057,035 *l.*

6851. But I want to call your attention to this, that we raised in money 10,200,000 *l.*; was it not so in that year?—In that year you raised by the creation of funded debt 10,238,482 *l.*, and you also raised 2,141,538 *l.* by the issue of Exchequer Bills; but after deducting the Exchequer Bills paid off, the amount remaining, being the net balance of Ways and Means thus raised and applicable to expenditure, was 10,235,620 *l.*

6852. And we had in revenue 6,598,000 *l.*, being the 16,800,000 *l.* which we have alluded to?—That was the total amount of Ways and Means raised in that year towards the expenditure of Ireland.

6853. £. 17,000,000 was expenditure?—The expenditure was upwards of 17,000,000 *l.*

6854. But where is the 4,000,000 *l.* that, according to this note, you gave us credit for in those particular years; 3,852,000 *l.*, the balance of the British loan of 1814, is stated in this note?—It is included in the amount of 10,235,620 *l.*

6855. How can that be, because it was not raised as a debt, it was actual money of our own in hand?—I beg pardon, it was not in your hands, it was only due to you; it was the balance of loan which had not been received into the Irish Exchequer; it remained to be paid into the Exchequer.

6856. If that was part of the 10,200,000 *l.* which was raised in money, surely we cannot have incurred that amount of fresh debt in that year?—No part of that was set down for the debt incurred in that year, because it was set down for the debt incurred in the previous year in which it was authorised to be raised.

6857. That was for the year 1814?—Yes; there was a certain amount authorised to be raised in 1814; and part of it was not actually paid into the Irish Exchequer till after the 5th of January 1815, when it was so paid in.

6858. I was under the impression when you stated that 10,200,000 *l.* in money had been raised by loan for Ireland in the year 1815, that it was so much added to the debt of Ireland for the year?—The account of the amount of debt created was framed differently; it was put down to the year in which the debt was created by Act of Parliament, and from which the charge of that debt commenced.

6859. What was the amount added to her debt that year?—In 1815; that will be seen in Account No. IV. of Appendix 12.

6860. The amount that appears to have been remitted to Ireland from that year is 9,000,000 *l.*?—In the year 1814 the total amount authorised to be raised for Ireland, was 8,270,338 *l.*, and the total amount of debt created for that amount was 10,687,453 *l.* In the following year, 1815, the amount authorised to be raised by loan was 9,007,384 *l.*, and the amount of debt created for that amount of money was 16,567,384 *l.*

6861. Will you look at the upper part of page 401, for the year 1815; part of the loan of 36,000,000 *l.*; the amount remitted to Ireland there, is stated as 9,000,000 *l.*?—That was the amount raised for Ireland.

6862. It was actually remitted?—And it was the amount that was actually remitted.

6863. Then we had a balance of previous sums of a million and 200,000 *l.*, which we went through before, making 10,200,000 *l.*?—There was a larger balance of previous loans than that. I should state that the total amount of 10,238,000 *l.*, which was the amount actually raised for Ireland in 1815, comprised 3,556,045 *l.* of the loan of 1814, raised in Great Britain; 297,692 *l.* the balance of the Irish loan of 1814; 7,384 *l.* raised in Ireland for local purposes; and 6,377,359 *l.*, being a portion only of the 9,000,000 *l.* loan of 1815, which was received into the Irish Exchequer in 1815. These sums are all shown in the Account No. XI. of Appendix 10. And not only these, but also all the other sums included in that account, as the amount actually raised by loan within each year, from 1801 to 1816 inclusive, are shown distinctly in the finance accounts for Ireland of each year, to have been so paid into the Irish Exchequer, being specified in a special head of account, and vouched by the proper officers of the Irish Exchequer. To return to the amount received in 1815, perhaps it would be more satisfactory if I lay before the Committee the actual balance-sheet of Ireland for the year 1815, in which these balances and these receipts appear in full detail. Amongst the Parliamentary Returns will be found balance-sheets for every year, from the Union up to the year 1817, containing full details of both the balances at the beginning of the year; the receipts for revenue, and the receipts by the creation of debt, which appear on one side, and on the other, the total expenditure of every kind, and the balance at the end of the year. There is a complete series of them. They were laid before Parliament every year; and if I had not been afraid of overloading the Committee with papers (I am afraid I have given them too many already) I should have proposed to have had the whole series reprinted for the Committee; they are, unfortunately, mostly out of print; they are all in Irish currency.

See App. No. 20.

6864. This sum I have been speaking of to you, which appears in Appendix G, page 35, of 1815, of 5,864,165 *l.*, as due to the credit of Ireland, you explain as having been brought into the Irish accounts, and to her credit, in the manner you have just stated?—Yes: I have before me the balance-sheet of the receipts and issues of the

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the Treasury in Ireland, from the 5th of January 1815 to the 5th January 1816, as it was presented to Parliament at the time, and ordered to be printed by the House of Commons on the 6th of March 1816. The sums are in Irish currency. One of the first items of it is the sum of 1,689,282 *l.*, the balance of the Consolidated Fund, remaining on the 5th January 1815. Among the miscellaneous receipts there appears, to complete 3,000,000 *l.*, a loan on Ireland, pursuant to 54 Geo. 3, c. 85, 322,500 *l.* There next follows, for Great Britain, to complete a loan of 5,500,000 *l.* British, pursuant to 54 Geo. 3, c. 76, 3,556,045 *l.* British, 3,852,382 *l.* Irish. These are the three items to which my attention has been called, furnishing a total of 5,864,165 *l.* Irish currency; and it is shown upon the face of this balance-sheet that these three sums, amounting to that total, were applied to the expenditure of Ireland in that year.

See page 454.

6865. That appears from the paper you have just quoted?—Yes.

6866. We unfortunately have not that paper?—It is among the Parliamentary Papers, in the library.

6867. What is the number of that Parliamentary Paper?—No. 111, of 1816.

6868. I have only one other point to ask you upon, as to 1816, in the last page of Appendix No. 10, page 388, in the first column, you speak of the total revenue of Ireland in British currency, applicable to public expenditure, after deducting 1,572,351 *l.*, in each year, for the charge of the pre-Union debt?—That is so.

6869. Where do you get those figures from; I do not find them to agree with any of the preceding reports?—The sum of 1,572,351 *l.* appears as the actual charge of the debt of Ireland, at the period of the Union, as it will be found in the Finance Accounts, and as stated in another paper laid before the Committee, Appendix No. 12, Account No. II.; it is the total estimated annual charge for the redeemed and unredeemed, funded and unfunded debt of Ireland, on 5th January 1801.

6870. Is the sum given here, at page 388?—That is the sum given at page 388.

6871. What I want to know is, how these figures are got at, because in the Report of 1811, at page 28, we have, under the heading of 1801, a very different sum given, the annual charge there, the interest on capital, annuities for lives, &c., and the total is given as 778,336 *l.*, Irish money?—That is for the public debt of Ireland funded in Ireland only, and is the charge on 5th January 1802. The char geat 5th January 1801 is there stated at 776,201 *l.* All the sums stated by the Committee of 1811 are in Irish currency.

6872. Allow me to refer you to the report of 1815, page 4?—In page 4, the total annual charge of debt, exclusive of management for Ireland on the 5th of January 1801, is stated in Irish currency at 1,601,348 *l.*

6873. Surely that is not so much as 1,500,000 *l.*, British?—That is exclusive of management, and for the funded debt only; adding management, it will agree with the total charge for the funded debt of Ireland, viz., 1,484,951 *l.*, as stated in No. II. of my Paper, Appendix No. 12.

6874. And does this amount of yours in Column 1, of page 388, include both funded and unfunded debt?—It does; it is the total charge of the pre-Union debt.

6875. I cannot reconcile that either, in the report in 1811, page 31; I think you will find the sum there stated as the total, for the charge of Ireland that year is 1,315,683 *l.* Irish?—No; that is the amount at 25th March 1800. On 5th January 1801, it is stated as 1,601,754 *l.*; I think the amount is the same as that previously stated.

6876. That is considerably more than 1,500,000 *l.* British, is it not?—It amounts to 1,601,754 *l.* Irish, which is equal to 1,478,542 *l.* British; that is the amount of the debt excluding management; if I add the amount of management, which you will find stated in No. II. of App. 12, 6,784 *l.*, you will find the amount agrees with the amount I have stated, after deducting 375 *l.*

6877. Let me call your attention to the Report of 1830, page 80. I find there, the sum for dividends, interest and management of public debt in Ireland, payable both in Great Britain and in Ireland, is 1,087,000 *l.* Irish?—No, that is British currency.

6878. That is stronger still?—On looking again, I see that you have a second time taken the wrong year. That is the expenditure for the year ending 5th January 1801. At the next page you will see the expenditure for the year 1801, ending 5th January 1802. The amount there stated is 1,474,327 *l.* That is the amount actually paid in the year, which would be necessarily greater than the amount charged, because the debt was increased during that year; but it does not comprehend the Sinking Fund; it is the amount of the expenditure for the unredeemed public debt. The Sinking Fund is stated lower in the page as 410,592 *l.*, therefore, the total expenditure for debt, including Sinking Fund, would be in fact 1,844,920 *l.*

6879. There is one other return which differs from yours, that is No. 192 of the year 1847, have you got that return?—I have it here.

6880. Will you look at page 7 of that return; the sums stated there as the charge of unredeemed debt, including annuities, and management, and Sinking Fund, is 1,484,000 *l.*, is it not?—Yes, 1,484,948 *l.*; that differs 3 *l.* only from the amount I have stated, which is 1,484,951 *l.*, and the Committee will recollect that both sums are estimates only.

6881. Here it is, 1,572,000 *l.*?—Because in that 1,572,000 *l.* is included the charge for the unfunded debt. Excluding that, the amount for the funded debt is stated immediately above it as 1,484,951 *l.*

6882. And the sum stated in the Return, No. 192 of 1847, is for the charge of the funded debt only, is that so?—Yes, Mr. Brown's Return is in British currency. I think you will find on examination that the amounts all agree.

6883. The *O'Conor Don.*] With regard to the last point upon which Sir Edward Grogan has been asking you, I find by this return, No. XVI. of Appendix 10, that the annual charge of Sinking Fund and pre-Union Debt of Ireland was 1,572,351 *l.*?—Yes.

6884. In the year 1801 there was an addition to that of 401,789 *l.*?—Yes.

6885. Was not that in addition to the annual charge for that debt?—It was; that is to say, it constitutes the difference between the amount of actual expenditure for debt in the year 1801, which was 1,974,140 *l.*, including the interest on unfunded debt, and the sum of 1,572,351 *l.*, which was the estimated charge at the commencement of the year.

6886. Then, that 1,572,000 *l.* was not the actual charge?—It was the actual estimated charge; it was not expenditure.

6887. But

6887. But there was an increase upon the actual estimated charge at the commencement of the year of 401,789 *l.*?—There was.

6888. That was something more than one-fourth of the entire?—That will probably be owing chiefly to the increase to the debt in the year 1801.

6889. *Chairman.*] Do I understand, then, that that was the interest upon what we call the pre-Union debt?—It is something more than the interest; it is the total annual charge, which includes the Sinking Fund.

6890. All pre-Union charges for which England was not liable, are included in that, are they not?—Oh no; that has reference only to the charges of the funded and unfunded debt of Ireland.

6891. To the interest, sinking fund, and charge on the debt?—That is the whole of the charge for the debt of Ireland. Ireland was liable for separate charges besides that.

6892. I want entirely to separate the pre-Union from the post-Union debt. I took you down, on Tuesday, as stating that the 1,572,351 *l.* was a charge that would be defrayed separately by Ireland, according to the Act of Union; is that so?—It is. That is the amount of the actual charge for the pre-Union debt, as it was estimated.

6893. *The O'Conor Don.*] You state then, that that addition of 401,000 *l.*, which is more than one-fourth of the entire, was chiefly attributable to an increase of the debt that year?—There must have been some other cause for so large an increase in the expenditure for debt in 1801. The increased charge for the loan of 1801 did not exceed 180,000 *l.*; whilst, excluding unfunded debt, the actual expenditure for funded debt, including sinking fund, exceeded the charge by 393,593 *l.* The excess over the actual expenditure of 1800 was still greater. That expenditure, as shown in the Report of 1830, was only 1,374,877 *l.*, and the excess in 1801 was therefore not less than 510,000 *l.* As the details of the expenditure for the funded debt in 1801, are nowhere given, I can only account for the excess by supposing, first, that it included some arrears from the previous year. I am led to believe this to be the fact from observing not only that the expenditure for funded debt in 1800 was stated to include some arrears of 1799, but also that such expenditure in 1800 was considerably less than the charge at the end of the year. But I think that the real cause of the excess of expenditure of 1801 over the charge, which, after allowing for the charge of the new loan, was upwards of 200,000 *l.*, is that it really included the payment within the year of a fifth quarter of the charge of the debt funded in Great Britain; that it was during this year that the practice commenced, which was certainly continued during the 16 succeeding years, of transmitting to London on the last day of the quarter the amount of the charge payable there on the first day of the succeeding quarter. This would account for exactly the amount of the excess. Indeed, it is nearly proved that it was so, from the fact that although the charge of the funded debt of Ireland for the next year, 1802, was largely increased by the new loan of that year, yet the actual expenditure for the funded debt in 1802 was less by 108,000 *l.* than that of 1801. I think it would be more satisfactory to have a clear account made out, showing, in the same form as the account, of the increase and decrease of the capital debt of Great Britain in each year in No. I. of Appendix 13, a similar account for the annual charge for Great Britain, and for Ireland also. The Chairman has requested me to prepare this account; it will take some time to make out, but it will be laid before the Committee to complete this series of accounts. —(*Vide* Appendix, 13, Nos. III. and IV.)

6894. The reason why I asked the question was this: if you turn to the English side of this account, you will find that the increase in the charge for the English debt that same year was only 846,000 *l.*, although I find, that for England, in that year, was borrowed 28,000,000 *l.*, and for Ireland only 2,500,000 *l.*?—That is true. The charge for the debt of Great Britain in 1801, was was 22,161,754 *l.*, and the actual expenditure 23,008,721 *l.*, showing an increase of 846,967 *l.* But the amount borrowed for Great Britain was only 25,500,000 *l.* out of the 28,000,000 *l.* loan.

6895. It appears by these accounts, does it not, that all the loans raised after the Union were raised as separate loans?—They were; charged separately to Great Britain and to Ireland.

6896. In answer to a question that was put to you on the last day of the meeting of the Committee, I think by Sir Stafford Northcote, you stated that if the two countries contributed in taxation in the proportion of 2 to 15, then it was a matter of indifference whether the loans that were raised were considered as joint or separate loans?—I believe that what I stated was, that it would be a matter of indifference, provided the amount required to be raised for each of the two countries by creation of debt, was in those proportions.

6897. Do you adhere to that opinion?—I do.

6898. If the loans after the Union were raised as joint loans, and the debts contracted after the Union were considered as joint debts, those debts would never be added to the ante-Union debts, would they?—In that case they would have been separately stated in the accounts. In the accounts, the whole amount of the charge for the debt in each country was set down as a part of the separate expenditure; there is no part of the annual charge for the debt of each country under the head of joint expenditure. If any loans had been raised as joint loans, the amount of expenditure on account of those joint loans would have been part of the joint expenditure defrayed by both countries in the proportion of their contribution. But the amount paid by each country would have been ultimately the same, whether it were called separate or joint expenditure.

6899. But you are aware, are you not, that the proportions of the debts existing before the Union were not the same as the proportions laid down by the Act of Union for contribution?—They were not.

6900. What were the proportions of the ante-Union debt; something about 1 to 16, was it not?—The proportions of the capital of the total redeemed and unredeemed funded debt of the two countries at the Union, were as 27,792,975 *l.* is to 488,205,924 *l.*

6901. That is something about 1 to 17, I believe?—Yes.

6902. Do you think it a matter of indifference if the debts contracted after the Union, which would be in the proportion of 2 to 15, were to be added to the debts existing before the Union, which were in the proportion of 1 to 17?—If Ireland had to pay them, it would be a matter of indifference whether they were added to the pre-Union debt, or defrayed by her as a portion of

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of the joint expenditure. What I mean is this: In the first year of the Union, there was a loan of 28,000,000 *l.*, of which 25,500,000 *l.* was raised separately for the service of Great Britain, and 2,500,000 *l.* for Ireland. If, instead of this course being pursued, 6,750,000 *l.* had been raised by a separate loan for Great Britain, and the remaining 21,250,000 *l.* by a joint loan, to be defrayed by the two countries in the proportion of 2 to 15, according to the Act of Union, the result would ultimately have been exactly the same, and Ireland would have been charged precisely the same amount which she had actually to pay, viz., the charge on 2,500,000 *l.*, which would have been her proportion of the joint loan of 21,250,000 *l.* The only difference would have been a nominal difference. It would have been called part of the joint expenditure, instead of being an addition to her separate expenditure. I have stated that if any loans had been raised as joint loans, it would have been necessary to have kept those separate from the pre-Union debt, because each country, by the Act of Union, was separately liable for the charge of the pre-Union debt. Supposing that in the first year after the Union a joint debt had been created to the amount of 21,250,000 *l.*; in that case it would have been necessary to have kept the proportionate charge for each country distinct from the other pre-Union debt; but as, in point of fact, no joint loan was contracted, but all loans that were contracted in either country were contracted as separate debts, I suppose it did not appear necessary to distinguish in the accounts of separate expenditure the pre-Union from the post-Union debt.

6903. The fact was that the pre-Union and post-Union debts were both considered separate, and were added together in making up the financial adjustment, were they not?—They were.

6904. But that would not have been a matter of indifference unless the excess of debt created on the part of Ireland had actually raised the post-Union debt to the same proportion as her contribution, namely, that of 2 to 15?—If any portion had been raised as a joint loan, she would have had to pay the same amount, whether it was called joint or separate expenditure; therefore I stated that it would be a matter of indifference whether the amount was raised by a joint loan or a separate one.

6905. As far as the annual expenditure was concerned, it would be a matter of indifference, but as far as the addition of the two debts, the separate debt before the Union and the debt after the Union was concerned, it would not be a matter of indifference, would it. If the debts were kept as joint debts after the Union, that portion upon which the charge was made for Ireland could never be added to the separate debt existing before the Union, because one would be in the proportion of 2 to 15 and the other in the proportion of 1 to 17?—I have assumed throughout that only those portions of the amount to be raised by loan in each year, which were in the proportion of 2 to 15, could have been raised by joint loans. Take, for instance, the first year after the Union; if the whole loan of 28,000,000 *l.* had been a joint loan, and Ireland had been charged two-seventeenths of it, she would have been charged for nearly 3,300,000 *l.*, when she required and actually received only 2,500,000 *l.* I reject, therefore, as utterly untenable, the hypothesis that all the loans raised after the Union for the two kingdoms, could have been raised as joint loans, chargeable on each kingdom in the proportion of 2 to 15, without having regard to the amount required to be raised for the service of each kingdom. It appears quite certain that such a notion could never have been entertained at the time of the Union, and in the subsequent years, either in Great Britain, or more especially in Ireland. But it is quite clear that if a joint loan had been created it must have been kept distinct, both as regards principal and interest, from the other debt.

6906. Therefore it would not, as far as that was concerned, be a matter of indifference whether it was kept joint or separate?—It would not, so far as concerned keeping that joint debt separate from the pre-Union debt; but for all practical purposes, and as far as the actual payment was concerned, it would have been a matter of indifference.

6907. *Chairman.*] I think you gave the proportions of the total joint expenditure during the 16 years between the two countries as 99,000,000 *l.*?—In No. III. of Appendix 11, the total proportion of the joint expenditure to which Ireland was liable is stated to have been 99,052,790 *l.*

6908. And she actually contributed to joint expenditure by that account, 80,014,983 *l.*, did she not?—She actually contributed that as her proportion of the joint expenditure from year to year.

6909. But in the whole 16 years it amounted to that?—Yes; and in addition to that she paid over to Great Britain the sum of 16,753,272 *l.* in liquidation of the balance due.

6910. Not due before the Union?—No, in liquidation of the balance due on the joint account.

6911. Then she paid, in fact, 96,000,000 *l.* towards the joint account?—She paid 16,753,272 *l.* in addition to the 80,014,983 *l.*, making 96,768,255 *l.*

6912. That is, she paid 96,000,000 *l.* odd to meet 99,052,790 *l.*?—She did.

6913. Therefore there was only a deficiency of 3,000,000 *l.*?—The deficiency was less than that; there are other sums to be deducted; perhaps I had better give the exact sums; they will be found in No. IV. of Appendix 11.

6914. I only want to point out that she very nearly paid her proportion of the joint expenditure?—She paid it with the exception of 2,001,457 *l.*, and by a clause of the 57th of Geo. 3, c. 48, that balance was cancelled or remitted.

6915. How much did she borrow; was it not 70,000,000 *l.*?—The total net sum that she raised by the creation of debt was 80,468,055 *l.*

6916. What was her whole separate expenditure?—Her total separate expenditure was 62,969,548 *l.*, to which should be added 16,753,272 *l.*, which she paid on account of the balance of the joint account.

6917. That would make it about 78,000,000 *l.*, would it not?—That would make it 79,722,820 *l.*

6918. Then more was borrowed for Ireland than was required?—I do not understand so.

6919. If she borrowed 80,000,000 *l.*, and only wanted 78,000,000 *l.*, would it not be so?—Her total separate expenditure, if the Committee will turn to No. IX. of Appendix 10, they will see amounts, as I have stated, to 79,722,820 *l.*; then her total yearly payments on account of joint expenditure were 80,014,983 *l.*, making her total expenditure, both separate and joint, 159,737,804 *l.* The total revenue which she raised applicable to that expenditure was 77,844,193 *l.* She raised by revenue, as I stated to the Committee on the last occasion, about 45 per cent. of the total amount

she

she required. That calculation was made upon the net revenue, excluding the amount of management from both revenue and expenditure, as shown in No. XIII. of Appendix 10. The figures which I have now given to the Committee, as shown in No. IX. of Appendix 10, include management, and this amount raised by revenue was more than 48 per cent. of the total amount required.

6920. And the rest by loan?—And the remainder by loan, without taking into account the balances.

6921. Did not she raise more than the remaining 55?—The remaining 52 per cent., being the total deficit of revenue to meet the expenditure, amounted to 81,893,611 *l.*, and the net sum raised by creation of debt was 80,468,055 *l.*, being less than the amount required by 1,425,556 *l.* That sum was provided by diminishing the balances in the Exchequer, which were 1,543,058 *l.* on 1st January 1801, and only 117,503 *l.* on 5th January 1817.

6922. But I want to get the explanation of Account No. IV. of your Paper No. 11; in the seventh column you will see, "Total balance to and from Ireland;" all these balances for seven years I think are in favour of Ireland?—They are, in the first seven years.

6923. There is 24,000 *l.* against, and 7,000 *l.* for, leaving 14,000 *l.* against her; how would that make 16,000 *l.*; I do not quite understand this?—The sums that appear in that column for every year are the net balances due to or from Ireland for the whole period, up to the close of that year.

6924. Then the result is only 14,000 *l.* against her?—The result at the end of the first seven years, shows a balance due to Ireland of 127,579 *l.*; that is arrived at in the following way; in three out of the seven years, her proportion was less than she actually paid by a total sum of 1,717,056 *l.* You will find this by adding the three sums together in the sixth column. In the other four years, as similarly shown in column 5, her proportion was more than what she actually paid by a total of 1,589,477 *l.*, showing at the end of the period a balance in her favour, as stated, of 127,579 *l.* I will take another year as an illustration. At the close of the year 1809, she owed Great Britain 1,452,000 *l.*; then, for the next year, she owed Great Britain 1,371,000 *l.*, that was for the year 1810; you should take the total of those two sums, amounting to 2,824,000 *l.*, and then deduct from that the sum of 1,270,000 *l.* paid towards the liquidation of the balance, and that leaves a net balance due from Ireland at the end of 1810, of 1,554,000 *l.*, which is the sum stated.

6925. I have taken all the balances and all the moneys, and I have made it only 24,000 *l.* odd against, and 7,000 *l.* for, and I think the balance is 17,323 *l.*, is it not so; if I deduct the one from the other, should it not give me as the result that she owed to Great Britain?—A true result cannot be arrived at by adding the total balance in column 7, as those themselves are cumulative results. It can be arrived at only by adding together the yearly balances as they appear in columns 5 and 6, and deducting from the sum the amount of payments in liquidation of the balance, as shown in column 8, as well as any other deductions to which Ireland was entitled. These sums are all shown at the foot of the account. The total amount of the balances against Ireland in the several years shown in column 5, is 20,755,392 *l.*, and of the years in her favour in column 6, 1,717,056 *l.*, showing a net balance against her of 19,038,336 *l.* In liquidation of this balance she paid, during the last seven years, 16,753,272 *l.*; she was allowed 160,786 *l.* for two-seventeenths of repayments to Great Britain of imprest moneys, and 5,062 *l.* for over payments, leaving 2,118,685 *l.* due to Great Britain on 5th January 1817. This process ought certainly to give this result.

H. W. Chisholm, Esq. 14 July 1864.

6926. It does not quite, I think?—Then there is a wrong figure; the figures as printed are not yet corrected.

6927. The final balance for Ireland is put down at the end at 2,000,000 *l.* only?—Yes. By deducting a further payment in 1817-18, of 117,228 *l.*, the final balance due from Ireland to Great Britain was 2,001,457 *l.*

6928. If you will turn to the very last page of the Report of the Committee of 1815, you will find it stated that there is a balance to England of 3,461,000 *l.*, which was met by 2,000,000 *l.*, and you will find the difference is only 700,000 *l.* in that year; is that so?—I have prepared a statement showing how the result of this account, No. IV. of Appendix 11, exactly tallies with that of the last account of the joint charge which has been presented to Parliament, in the Return No. 337 of 1816. I have not done the same with reference to the statement of the Committee of 1815. I thought it would be sufficient to show that this agrees exactly with the latest statement presented to Parliament in the Return of 1816. But I will also prepare such a further statement as I hope will be satisfactory when laid before the Committee.—(*Vide* Appendix 11, Account No. V.)

6929. There is a discrepancy here, unless an explanation can be given of the balance left by the Committee in 1815, and of the succeeding year, according to this account; are you aware of the last paragraph as to unfunded debt and demands outstanding in the Report of 1815?—Yes. I have already given a full explanation how these amounts were disposed of, at page 341 of Appendix No. 8, and in reply to Question No. 6864.

Mr. Francis Seymour Leslie, called in; and Examined.

6930. Mr. *Lowe.*] You are a Clerk in the Home Office; what department are you concerned in?—The statistical and police department, principally.

6931. Your attention, I believe, has been drawn to No. 4 of Paper 14, an account professing to be a statement of the amount of the local taxation of Great Britain and Ireland, and the amount of grants out of public revenue in aid of taxation?—Yes.

6932. Does it appear to you to be correct; I mean, do the items in it come fairly under the head of the account?—I think so.

Mr. *F. S. Leslie.*

6933. Do you see anything included that ought to be excluded there?—No.

6934. Or anything excluded that ought to be included?—Nothing whatever.

6935. Can you state the per-centage of the aid as appears in the account given to local taxation in Great Britain and in Ireland respectively?—With

Mr. *F. S. Leslie.*

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—With regard to Great Britain it is seven per-cent., and with regard to Ireland it is 45.

6936. *Chairman.*] Is there nothing to be added to Great Britain in the account?—I think there is some small amount.

6937. Will you add that?—I am not prepared to say the amount, not having had the paper till just now.

6938. County rates?—Metropolitan police.

6939. How much is that?—I can hardly venture to say.

6940. By what authority do you charge these, or call them in aid of local rates; how do you define what is made for local rates?—The police have aid from the revenue to the amount of one-fourth of the charge for paying clothing.

6941. But what is the rate; you say these are all properly put into this head; what do you count in aid of the local rate, and how would you define it, if you were making out a return of that kind?—I have never seen this paper until to-day.

6942. In fact, it is only invented for the occasion, is it not?—I am not acquainted with it at all.

6943. Sir *Edward Grogan.*] I thought you had examined the account, and were conversant with its details?—I never saw this paper until I came into the room to-day.

6944. Is the paper correct or not, because you said before that it was, and that there was nothing to be added or subtracted?—As far as I can judge, from having the paper put into my hands, it is correct; I was referring to page 5.

6945. *Chairman.*] The metropolitan police is not in that, is it?—That is at page 7.

6946. Are the country roads, in South Wales, in it?—No.

6947. Then in fact it is not a satisfactory account?—I think the amounts are perfectly correct.

6948. Do you think that account is a satisfactory account, which this Committee can rely upon, as to all payments made in aid of local rates?—I am not aware of any other payments made in aid of local rates.

6949. Are the metropolitan police paid?—A portion of the metropolitan police are.

6950. Is that in here?—That is not included in page 7.

6951. Do you know whether the county roads of South Wales are paid out of the contributions?—I do not think there is any payment made out of the public revenue for that.

6952. Are there any rates for any other purposes that you are aware of?—Not that I can recollect.

6953. Are you aware of any police rates for the city of Dublin, and what the amounts of them are?—No. I am not acquainted with the expenses of Ireland.

6954. Are you aware, or can you give a return of all rates, which were formerly borne by the local resources, and are now placed upon the public fund; have you seen the return of Mr. Hume's?—I have not seen that paper.

6955. The *O'Conor Don.*] Are the police in England employed at all for revenue purposes?—No; I think not at all.

6956. *Chairman.*] There is a separate revenue police?—There is no revenue police; unless the coastguard can be considered so.

6957. Sir *Edward Grogan.*] You state that part of the charge of the metropolitan police, ought to be added to that account?—In page 7.

6958. What would be the charge to be added?—One-fourth of the total charge.

6959. What would be the whole sum?—I cannot recollect at present without referring.

6960. Would it be 100,000 *l.*?—It probably would be over 100,000 *l.*

6961. Sir *Stafford Northcote.*] Just turning again to page 5, I should like to know whether the first charge for the metropolitan police is included in that account; is the metropolitan police paid wholly by the Government?—Only one-fourth.

6962. By whom is the other three-fourths paid?—By the rate-payers.

6963. Are those rates included in this account which we have here, at page 5 of this paper?—I doubt whether the metropolitan police is included in this; the county police is, but not the metropolitan, I think.

6964. Then, in fact, the metropolitan police appears to be excluded both from the statement of what was paid by Great Britain and from the statements of the aid that is given out of the Consolidated Fund?—I think so.

6965. Can you give the Committee a complete return, including the charges under both heads?—I can very easily ascertain the full amount of the metropolitan police for the year, and the amount paid by the Government in aid.

6966. Will you send the Committee in a statement of such materials as you have made out on the same principle as this statement which has been laid before us, but including everything which, upon an examination of the accounts, you think ought to be included?—Yes.

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APPENDIX.

Appendix, No. 1.

SEVENTH ARTICLE OF THE ACT OF UNION,

39 & 40 Geo. 3, c. 67 (Public General).

App. No. 1.

THAT it be the Seventh Article of Union, that the charge arising from the payment of the interest, and the sinking fund for the reduction of the principal of the debt incurred in either Kingdom before the Union, shall continue to be separately defrayed by Great Britain and Ireland respectively, except as hereinafter provided: Interest and Sinking Fund of either Kingdom defrayed separately.

That, for the space of twenty years after the Union shall take place, the contribution of Great Britain and Ireland respectively, towards the expenditure of the United Kingdom in each year, shall be defrayed in the proportion of fifteen parts for Great Britain and two parts for Ireland; and that at the expiration of the said twenty years, the future expenditure of the United Kingdom (other than the interest and charges of the debt to which either country shall be separately liable) shall be defrayed in such proportion as the Parliament of the United Kingdom shall deem just and reasonable upon a comparison of the real value of the exports and imports of the respective countries, upon an average of the three years next preceding the period of revision; or on a comparison of the value of the quantities of the following articles consumed within the respective countries, on a similar average, videlicet, beer, spirits, sugar, wine, tea, tobacco and malt; or according to the aggregate proportion resulting from both these considerations combined; or on a comparison of the amount of income in each country, estimated from the produce for the same period of a general tax, if such shall have been imposed on the same descriptions of income in both countries; and that the Parliament of the United Kingdom shall afterwards proceed in like manner to revise and fix the said proportions according to the same rules or any of them, at periods not more distant than 20 years, nor less than seven years from each other; unless, previous to any such period, the Parliament of the United Kingdom shall have declared, as hereinafter provided, that the expenditure of the United Kingdom shall be defrayed indiscriminately, by equal taxes imposed on the like articles in both countries: That, for the defraying the said expenditure according to the rules above laid down, the revenues of Ireland shall hereafter constitute a Consolidated Fund, which shall be charged, in the first instance, with the interest of the debt of Ireland, and with the sinking fund, applicable to the reduction of the said debt, and the remainder shall be applied towards defraying the proportion of the expenditure of the United Kingdom, to which Ireland may be liable in each year; that the proportion of contribution to which Great Britain and Ireland will be liable, shall be raised by such taxes in each country respectively, as the Parliament of the United Kingdom shall from time to time deem fit: Provided always, that in regulating the taxes in each country, by which their respective proportions shall be levied, no article in Ireland shall be made liable to any new or additional duty, by which the whole amount of duty payable thereon would exceed the amount which will be thereafter payable in England on the like article: That, if at the end of any year any surplus shall accrue from the revenues of Ireland, after defraying the interest, sinking fund, and proportional contributions and separate charges to which the said country shall then be liable, taxes shall be taken off to the amount of such surplus, or the surplus shall be applied by the Parliament of the United Kingdom to local purposes in Ireland, or to make good any deficiency which may arise in the revenues of Ireland in time of peace, or be invested by the Commissioners of the National Debt of Ireland in the Funds, to accumulate for the benefit of Ireland at compound interest, in ease of the contribution of Ireland in time of war; provided that the surplus so to accumulate shall at no future period be suffered to exceed the sum of 5,000,000 *l.*: That all monies to be raised after the Union, by loan, in peace or war, for the service of the United Kingdom by the Parliament thereof, shall be considered to be a joint debt, and the charges thereof shall be borne by the respective countries in the proportion of their respective contributions; provided that, if at any time, in raising their respective contributions hereby fixed for each country, the Parliament of the United Kingdom

How Expenditure of United Kingdom defrayed and provided for.

Consolidated Fund.

Proviso.

App. No. 1.

dom shall judge it fit to raise a greater proportion of such respective contributions in our country within the year than in the other, or to set apart a greater proportion of sinking fund for the liquidation of the whole or any part of the loan raised on account of the one country than of that raised on account of the other country, then such part of the said loan, for the liquidation of which different provisions shall have been made for the respective countries, shall be kept distinct, and shall be borne by each separately, and only that part of the said loan be deemed joint and common, for the reduction of which the respective countries shall have made provision in the proportion of their respective contributions: That if at any future day the separate debt of each country respectively shall have been liquidated, or, if the values of their respective debts (estimated according to the amount of the interest and annuities attending the same, and of the sinking fund applicable to the reduction thereof, and to the period within which the whole capital of such debt shall appear to be redeemable by such sinking fund) shall be to each other in the same proportion with the respective contributions of each country respectively; or if the amount by which the value of the larger of such debts shall vary from such proportion shall not exceed one hundredth part of the said value; and if it shall appear to the Parliament of the United Kingdom, that the respective circumstances of the two countries will thenceforth admit of their contributing indiscriminately, by equal taxes imposed on the same articles in each, to the future expenditure of the United Kingdom, it shall be competent to the Parliament of the United Kingdom to declare that all future expense thenceforth to be incurred, together with the interest and charges of all joint debts contracted previous to such declaration, shall be so defrayed indiscriminately by equal taxes imposed on the same articles in each country, and thenceforth from time to time, as circumstances may require, to impose and apply such taxes accordingly, subject only to such particular exemptions or abatements in Ireland, and in that part of Great Britain called Scotland, as circumstances may appear from time to time to demand: That, from the period of such declaration, it shall no longer be necessary to regulate the contribution of the two countries towards the future expenditure of the United Kingdom, according to any specific proportion, or according to any of the rules hereinbefore prescribed: Provided nevertheless, that the interest or charges which may remain on account of any part of the separate debt with which either country shall be chargeable, and which shall not be liquidated or consolidated proportionably as above, shall, until extinguished, continue to be defrayed by separate taxes in each country: That a sum, not less than the sum which has been granted by the Parliament of Ireland on the average of six years immediately preceding the 1st day of January in the year 1800, in premiums for the internal encouragement of agriculture or manufactures, or for the maintaining institutions for pious and charitable purposes, shall be applied, for the period of 20 years after the Union, to such local purposes in Ireland, in such manner as the Parliament of the United Kingdom shall direct: That, from and after the 1st day of January 1801, all public revenue arising to the United Kingdom from the territorial dependencies thereof, and applied to the general expenditure of the United Kingdom, shall be so applied in the proportions of the respective contributions of the two countries.

Proviso.

Appendix, No. 2.

PAPERS handed in by Mr. *Joseph Fisher*, 13 May 1864.

I.—DEBTS of *Great Britain* and *Ireland*, and Interest and Charge thereon, on the 1st January, 1801. App. No. 2.

CAPITAL DEBT.

GREAT BRITAIN.

	£.	£.
Funded debt in Great Britain (Vol. III. 1801, p. 269)	479,934,488	
Deduct the Funded Debt of Ireland	15,315,000	
TOTAL Funded Debt of Great Britain		464,519,488
Unfunded and outstanding (Vol. III. 1801, p. 278)	37,892,934	
Less Balance in Exchequer (Vol. III. p. 7) £. 7,619,246		
Balance in Collectors' hands 1,116,818		
	8,736,064	
BALANCE of Unfunded Debt due by Great Britain	29,152,870	
Value of 29,152,870 *l.*, at 175 *l.* 15 *s.*, being the rate at which the loan of 1801 was contracted.		51,228,538
TOTAL Debt of Great Britain, 1 January 1801 £.		517,848,026

IRELAND.

	£.	£.
Funded debt of Ireland raised in Great Britain (Vol. III., p. 269)	17,215,000	
Ditto ditto ditto Ireland (Vol. III. p. 325)	10,578,973	
TOTAL Funded Debt of Ireland		27,793,973
Balance in Irish Exchequer (Vol. III. p. 301)	1,697,298	
Ditto in hands of collectors (Vol. III. p. 299)	906,213	
Ditto of English Loan	1,000,000	
	3,603,511	
Treasury Bills (Vol. III. p. 301)	1,086,250	
Balance in favour of Ireland (Irish)	2,517,261	
Ditto ditto British Currency £.	2,313,526	
Value of 2,313,526 *l.* at 175 *l.* 15 *s.*, being the rate at which the loan of 1801 was contracted.		4,066,222
TOTAL Debt of Ireland, 1 January 1801 £.		23,727,751

App. No. 2.

CHARGE for Interest and for Sinking Fund upon 1st January 1801.

GREAT BRITAIN.

	Per Vol. IV., 1801, p. 265.	Per Vol. XV., 1824, p. 557.	Per Return of 1858.
	£.	£.	£.
Interest upon the Funded Unredeemed Debt* -	15,592,309	15,800,106	16,485,537
Less for Irish Loans contracted in Great Britain	- - -	- - -	478,175
Interest at the rate of 5 per cent. on the Unfunded Debt - - - £. 37,894,934	1,894,746	766,480	16,006,362 1,319,538
TOTAL Interest - - -	17,487,055	16,566,586	17,326,900
Charge for the Sinking Fund - - -	4,767,911	4,767,911	4,767,911
TOTAL - - - £.	22,254,966	21,334,497	22,194,811
Less Interest upon 7,619,246 *l.*, the appropriated balance in the Exchequer - -	380,962	—	—
TOTAL - - - £.	21,874,004	21,334,497	22,194,811
Interest and Sinking Fund upon the Redeemed Debt - - - - - - - -	2,352,674	2,352,674	2,352,674
Charge upon Great Britain - - - £.	24,226,678	23,697,171	24,547,485

* The charge for interest and Sinking Fund upon the Redeemed Debt is not included in this amount. The Redeemed Debt of Great Britain, in 1801, was - - - £. 52,281,656.

IRELAND.

	Per Vol. IV., 1801, p. 315.	Per Vol. XV. 1824, p. 581.	Per Return of 1858.
	£.	£.	£.
Interest upon Funded Unredeemed Debt† -	972,944	1,150,284	England - 478,175 Ireland - 692,679 1,160,854
Interest upon Unfunded Debt - - -	47,366	43,722	- - 85,106
TOTAL Interest - - -	1,020,310	1,194,006	- - 1,245,960
Paid to the Sinking Fund - - - -	221,004	—	
Sinking Fund, per Vol. XXXII., 1844, p. 875‡	- - -	143,144	- - 143,144
	£. 1,241,314	1,337,150	- - 1,389,104
Less Interest upon Appropriated Balance in the Exchequer -	1,697,000		
English loan, remaining in English Exchequer - - - - -	1,000,000		
Interest at 5 per cent. - - -	2,697,000	134,850	134,850 - - 134,850
£.	1,106,564	1,202,300	- - 1,254,254
Interest and Sinking Fund upon the Redeemed Debt - - - - - - - -	42,829	42,829	- - 42,829
£.	1,149,493	1,247,129	- - 1,297,083

† The interest and charge for Redeemed Debt of Ireland is not included in this amount. Redeemed debt of Ireland in 1801, was £. 951,756.

‡ It is thought that the return of 1844 only includes the Sinking Fund upon the debt of Ireland contracted in Ireland, and that £. 153,150 should be added for Sinking Fund upon the debt of Ireland contracted in Great Britain.

App. No. 2.

Interest and Sinking Fund, *Great Britain* and *Ireland*, 1801.

Great Britain.	£.
Charge for Interest upon 517,848,026 *l.*, at 3½ per cent.	* 18,111,581
„ Sinking Fund upon same	5,374,709
„ Do. do. per Act 35 Geo. 3	1,200,000
Total Charge for Interest and Sinking Fund of Great Britain, 1 January 1801 - £.	24,246,300

* If the interest were calculated at 3 per cent., it would make a reduction of 2,687,354 *l.*; but the account of Lord Goderich makes the charge for the Interest of the British Unredeemed Debt, in January 1801, to have been 16,006,372 *l.* The Redeemed Debt, which was 52,281,656 *l.*, was liable to Interest and Sinking Fund.

Ireland.	£.
Charge for Interest upon 23,727,751 *l.*, at 3½ per cent.	† 830,571
„ Sinking Fund upon same	237,277
„ Do. do. under 37 Geo. 3, (67,375 *l.* Irish)	62,192
Total Charge for the Interest and Sinking Fund of Ireland, 1 January 1801 - £.	1,130,040

† The account of the Public Expenditure of Ireland (Vol. III., 1801, p. 315) makes the Interest on the Public Funded Debt 972,944 *l.*, the sum issued for the reduction of the National Debt 221,003 *l.*, and the Interest on Exchequer Bills 47,366 *l.*; in all, 1,241,314 *l.* Irish currency, or 1,145,528 *l.* British.

II.—Receipts, Great Britain and Ireland, 1801.

	Reference, Vol. IV. 1801–2.	Ireland.	Reference, Vol. IV. 1802.	Great Britain.
1801:		£.		£.
Gross receipts within the year	p. 321	3,629,693	p. 1	39,673,220
Deduct repayments, drawbacks, &c.	p. 321	300,459	p. 1	3,332,437
				36,340,785
Moneys paid on account of Ireland for loans received for the service of Ireland.			p. 1	803,800
Total revenue of each country		3,329,234		35,536,985
Deduct charge for the Ante-Union debt ‡	(A)	1,241,313	(A)	22,173,454
Balance, being the contribution of each country - Total 15,431,452 *l.*, of which Ireland's proportion, 2/17, would be 1,815,665 *l.*, and she overpaid the charge by 242,256 *l.*		2,057,921		13,363,531
Charge for joint expenditure	(B)	5,450,391	(B)	40,877,936
Deficiency		3,392,470		27,514,405
Loans paid into the Exchequer		§ 4,730,762		27,611,410

1801: (A)	£.	£.
Debt contracted by Great Britain		479,934,488
Deduct debt of Ireland		15,315,000
Debt of Great Britain		464,619,488
Sinking fund, 1 per cent.		4,646,198
Grants by Parliament		1,200,000
	£.	5,846,194
Interest and management of debt	16,127,557	
Less on account of Ireland	586,777	
Interest of Great Britain		15,540,780
Total interest and sinking fund		21,386,974
Interest on Exchequer Bills		766,480
	£.	22,173,454

1801; (B) Vol. III., 1801–2.		£.
Great Britain:		
Expenditure of Great Britain		63,054,978
Less interest, &c., of debt (A)	22,173,454	
Irish payment	565,250	
		22,608,204
Payment by Great Britain on joint account		40,446,774
Ireland:		
Expenditure of Ireland	9,077,181	
Deduct Ante-Union liabilities for Exchequer Bills, &c.	1,954,215	
Net Expenditure of Ireland		7,122,866
Less interest, &c., of debt (A)		1,241,313
Payments by Ireland on joint account		5,881,553

Ireland, p. Vol. III., 1801, p. 315:	
Interest on the Public Funded Debt, including annuities for series of years, and for lives payable in England and Ireland.	972,944
Sums issued for the reduction of the National Debt.	221,003
Interest on Exchequer Bills	47,336
Total £.	1,241,313

United Kingdom:	
Payments on Irish account by Great Britain	40,446,774
„ „ Ireland	5,881,553
Total Expenditure of United Kingdom	46,328,327
15/17 for Great Britain	40,877,936
2/17 for Ireland	5,450,391
	46,328,327

‡ The charge for the Ante-Union Debt of Great Britain should be 24,246,300 *l.*, and that of Ireland only 1,130,040 *l.*, as stated above.

	£.
§ Irish Loans, 1801, Funded	2,708,333
Exchequer Bills	900,000
	3,608,333
Balance of Ante-Union loans	1,122,429
Total £.	4,730,762

App. No. 2.

III.—Comparison of the Contributions of *Great Britain* and *Ireland* in the Years 1801, 1802, and 1803.

1801.	£.	£.
Great Britain, Revenue	34,426,983	
„ Less Charge	24,246,300	
„ Balance being contributed to General Expenditure		10,180,683
Ireland, Revenue	3,328,290	
„ Less Charge	1,130,040	
„ Balance to General Expenditure		2,198,250
United Kingdom, Amount of Contributions £.		12,378,933

Ireland, proportion 2-17, 1,480,000 *l.*; over-payment, 718,250 *l.*

1802.	£.	£.
Great Britain, Revenue	37,120,369	
„ Less Charge	24,246,300	
„ Balance to General Expenditure		12,874,069
Ireland, Revenue	3,685,554	
„ Less Charge	1,130,040	
„ Balance to General Expenditure		2,555,514
United Kingdom, Amount of Contributions £.		15,429,583

Ireland, proportion 2-17, 1,891,800 *l.*; over-payment, 653,714 *l.*

1803.	£.	£.
Great Britain, Revenue	38,455,593	
„ Less Charge	24,246,300	
„ Balance to General Expenditure		14,209,293
Ireland, Revenue	3,775,621	
„ Less Charge	1,130,040	
„ Balance to General Expenditure		2,645,581
United Kingdom, Amount of Contributions £.		16,855,874

Ireland, proportion 2-17, 2,000,000 *l.*; over-payment, 645,581 *l.*

IV.—1812.—Debt of *Great Britain* and *Ireland*, according to Returns made to Parliament in 1812, 1824, and 1858.

	Great Britain.			Ireland.		
	Per Vol. IX., 1812, p. 309.	Per Vol. XV., 1824, p. 557.	Per No. 443, Session 1858.	Per Vol. IX., 1812, p. 309.	Per Vol. XV., 1824, p. 557.	Per No. 443, Session 1858.
	£.	£.	£.	£.	£.	£.
Funded Debt	747,429,339	563,329,892	640,347,652	61,274,250	72,253,554	21,062,306
Unfunded Debt	50,454,166	41,490,800	42,528,052	1,843,012	1,669,188	2,316,229
£.	797,883,505	604,821,692	682,876,052	63,117,262	73,952,742	23,378,535

V.—Alleged Charges for Interest upon *Great Britain* and *Ireland*.

	Great Britain.	Ireland.
	£.	£.
1812. Interest on Permanent Debt (Report Finance Committee, p. 23)	18,295,024	2,707,942
„ War Debt	418,575	16,731
Total £.	18,713,599	2,794,673
1816. Interest on Unredeemed Debt (per Vol. IX., p. 517)	24,181,035	3,925,950
„ Ditto ditto (per Vol. XV., of 1824)	26,069,835	3,933,708

Alleged Charges for Sinking Fund, upon *Great Britain* and *Ireland*.

		Great Britain.	Ireland.
		£.	£.
1812. Sinking Fund (Report Finance Committee, p. 23)	11,135,216		
On War Debt	775,298	11,910,514	1,425,216
1816. Sinking Fund (per Vol. IX., 1816, p. 517)		11,083,315	2,294,855
„ Ditto (per Vol. XXXII. of 1844, p. 875)		13,453,096	657,416

VI.—Loans Raised and Debt Created from 1801 to 1817.

YEAR.	LOANS AUTHORISED BY PARLIAMENT. Act of Parliament.	Amount to be Raised by Loans.	Might be remitted to Ireland.	Irish Loans.		CAPITAL STOCK CREATED. Increase in the Debt of United Kingdom, Return of 1858.	Charged to Ireland's Return of 1849.	Balance, being the British Charge.
		£.	£.	£.		£.	£.	£.
1801	41 Geo. 3, c. 3 - -	28,000,000	2,500,000	- -	- - -	49,548,325	3,940,812	45,607,513
1802	42 „ c. 33 -	25,000,000	2,000,000	- -	- - -	25,188,298	3,749,782	21,438,516
1802	42 „ c. 58 -	- -	- -	1,500,000				
1803	43 „ c. 67 -	12,000,000	2,000,000	- -	- - -	6,028,856	2,523,401	4,505,455
1804	44 „ c. 47 -	14,500,000	4,500,000	- -	1,250,000 Irish	17,542,676	8,667,792	8,874,884
1804	44 „ c. 48 -	- -	- -	1,153,846				
1805	45 „ c. 12, 40 -	22,500,000	2,500,000	1,500,000	- - -	27,726,614	3,665,799	24,060,815
1806	46 „ c. 33, 47 -	25,000,000	2,000,000	1,846,157	2,000,000 Irish	20,424,936	4,721,727	15,703,209
1807	47 „ c. 28, 46 -	14,200,000	2,000,000	1,500,000	- - -	7,778,205	4,173,125	3,605,080
1808	48 „ c. 38, 83, 103	10,500,000	2,500,000	1,846,157	2,000,000 Irish	2,554,402	3,686,187	—
1809	49 „ c. 71, 78, 89	14,600,000	3,000,000	1,153,846	1,250,000 Irish	10,501,617	3,507,243	6,994,374
1810	50 „ c. 45, 68 -	12,000,000	4,000,000	1,400,000	- - -	9,512,845	5,955,108	4,557,737
1811	51 „ c. 26, 49, 62	16,981,300	- -	2,307,693	2,500,000 Irish	11,281,511	823,128	10,358,383
1812	52 „ c. 24, 85, 70	29,289,625	4,350,000	1,384,616	1,500,000 Irish	25,826,510	7,085,503	18,741,007
1813	53 „ c. 69, 53, 61	33,000,000	6,000,000	1,846,157	2,000,000 Irish	78,613,577	9,853,239	68,760,238
1814	54 „ c. 3, 76, 85	46,000,000	5,500,000	2,769,232	3,000,000 Irish	12,826,362	8,108,885	4,717,477
1815	55 „ c. 124 -	36,000,100	9,000,000	- -	- - -	63,452,034	13,429,339	50,022,695
	Total - - - £.	337,570,925	51,850,000	20,299,704	- - -	369,164,778	83,889,300	285,275,478
	Add Irish Loans -	20,209,704	Irish, 72,059,704		1816 Paid off -	20,111,750	3,350,361	16,761,389
	Total Loans - -	357,780,925	- - - - - - - -			349,053,028	80,538,939	268,515,089
	Charged to Ireland	72,059,704						
	British Loans -	285,721,221						

	United Kingdom.	Great Britain.	Ireland.
	£.	£.	£.
It appears by this statement, that the amount of cash raised for the United Kingdom in the 16 years from 1801 to 1817, and the Returns for Great Britain and Ireland were - - - - - - - - - - - - - - -	357,780,925	285,721,221	72,059,704
But the additions to the debt in the 16 years from 1801 to 1817, were - - -	349,053,028	268,515,089	80,538,939

The addition to the debt of Great Britain is about 17 millions *less* than the amount authorised; the addition to the debt of Ireland is 7½ millions more than was authorised.

VII.—Unredeemed Debt of Great Britain and Ireland.

Statement of the Unredeemed Debt of *Great Britain* and *Ireland* in each Year from 1801 to 1817, taken from the Annual Finance Accounts.

	Great Britain.		Ireland.		Total of Ireland.	Portuguese.	Total.
	British Debt.	German Debt.	Borrowed in Great Britain.	Borrowed in Ireland.			
	£.	£.	£.	£.	£.	£.	£.
1801 - - -	411,569,030	7,402,633	14,839,521	12,001,698	26,841,219	- -	447,147,163
Total in 1801 -	- 420,305,944 -		- - 26,841,219				
1802 - - -	458,986,554	7,502,633	19,001,340	11,809,101	30,810,441	- -	497,299,628
1803 - - -	480,572,486	7,502,633	21,224,585	13,256,541	34,481,126	- -	522,856,245
1804 - - -	484,162,622	7,502,635	23,952,329	13,040,674	36,993,003	- -	528,668,358
1805 - - -	493,127,726	7,502,633	31,562,901	14,109,174	45,672,075	- -	546,303,434
1806 - - -	517,280,561	7,502,633	35,484,052	13,853,722	49,337,774	- -	574,120,918
1807 - - -	533,076,124	6,768,029	37,966,659	16,222,842	54,189,491	- -	589,033,633
1808 - - -	536,776,026	6,673,207	42,510,699	15,662,904	58,173,603	- -	601,612,836
1809 - - -	535,741,152	6,578,397	44,513,611	16,850,614	61,364,225	- -	603,733,674
1810 - - -	541,957,854	6,482,108	47,100,034	17,848,170	64,948,204	873,860	614,262,026
1811 - - -	545,662,698	6,380,544	53,544,568	17,316,959	70,861,527	828,317	623,732,086
1812 - - -	556,284,719	6,268,119	52,188,292	19,679,034	71,867,326	776,954	635,180,219
1813 - - -	575,211,382	6,140,659	58,276,751	20,759,115	78,035,866	718,848	661,106,766
1814 - - -	644,168,169	6,004,697	66,678,317	22,252,960	88,931,277	658,372	739,762,526
1815 - - -	649,076,905	5,880,049	72,208,695	25,045,142	97,253,837	601,771	752,812,563
1816 - - -	699,315,516	5,731,192	86,452,005	24,145,340	110,597,345	534,712	816,178,766
1817 - - -	682,769,314	5,581,917	83,944,904	22,911,531	106,856,435	468,801	795,676,468
		£.		£.			£.
Total in 1817 - -		688,350,233		106,856,435	- - - - -		795,676,468
Ditto in 1801 - -		420,315,444		26,841,219	- - - - -		447,147,163
Increase in 16 years -		268,034,789		80,015,216	- - - - -		348,529,305*

Charge for Sinking Fund of Great Britain in 1816;

11,083,315 *l.*, or 1 *l.* 12 *s.* per cent.

Charge for Sinking Fund for Ireland in 1816;

2,294,855 *l.*, or 2 *l.* 2 *s.* 6 *d.* per cent.

* This statement of the debt very nearly agrees with that given in Lord Goderich's return of 1853.

STATEMENT with reference to the Redeemed and Unredeemed Funded Debt of *Great Britain*, from 1801 to 1817; and the Redeemed and Unredeemed Debt of *Ireland* Funded in *Great Britain*, compiled from the Finance Accounts of each Year.

1. The Redeemed and Unredeemed Debt of Great Britain.
2. Ditto - - - ditto - of Ireland, payable in Great Britain.
3. Ditto - - - ditto - of Germany.
4. Ditto - - - ditto - of Portugal.
5. The Amount in the Hands of Commissioners for the Reduction of the National Debt.
6. The Amount Transferred to Commissioners for the Purchase of Life Annuities.

Year ending 1st February	1. Debt of Great Britain.	2. Debt of Ireland, Payable in Great Britain.	3. Debt of Germany guaranteed.	4. Debt of Portugal guaranteed.	5. TOTAL Debt of the United Kingdom, being the Sum of Columns 1 to 4.	6. In the Hands of Commissioners for the Reduction of National Debt.	7. Balance, being the Unredeemed Debt.	8. Transferred to Commissioners for the Purchase of Life Annuities.	9. TOTAL of Columns 7 and 8.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1801 - - -	464,619,488	15,315,000	7,502,633	- -	486,437,121	52,281,656	434,155,465	- -	434,155,465
Redeemed and Unredeemed Debt of Ireland, funded in Ireland 1 January 1801 - - - -		12,447,975							
Total Debt of Ireland - - - £.		27,792,975							
1802 - - -	518,654,455	19,708,750	7,502,633	- -	545,865,838	60,375,311	485,490,527	—	
1803 - - -	547,828,391	21,224,585	7,502,633	- -	576,555,619	68,379,330	508,176,389	—	
1804 - - -	561,861,089	25,548,000	7,502,633	- -	594,971,742	79,294,138	514,617,604	—	
1805 - - -	582,131,485	33,738,000	7,502,633	- -	623,372,118	91,178,858	532,194,260	—	
1806 - - -	618,426,363	38,398,000	7,502,663	- -	664,327,026	104,069,750	560,257,276	—	
1807 - - -	646,936,641	41,718,000	7,502,663	- -	696,157,304	118,316,462	577,840,842	—	
1808 - - -	664,713,128	47,139,625	7,502,633	- -	719,355,386	133,395,454	585,959,932	—	
1809 - - -	678,015,119	50,094,000	7,502,633	- -	735,611,752	148,312,741	587,299,011	465,951	586,833,060
1810 - - -	629,025,302	53,994,000	7,502,633	895,522	761,117,457	163,679,089	597,438,368	1,024,512	596,413,856
1811 - - -	718,533,010	61,274,250	7,502,633	895,522	788,205,415	180,473,999	607,731,416	1,315,289	606,416,127
1812 - - -	747,429,339	61,274,250	7,502,633	895,522	817,101,745	199,977,520	617,124,225	1,606,940	615,518,185
1813 - - -	787,634,330	68,930,250	7,502,633	895,522	864,962,736	222,653,503	642,309,233	1,961,582	640,347,651
1814 - - -	727,339,121	79,130,250	7,502,633	895,522	814,867,527	94,966,304	719,871,223	2,361,667	717,509,556
1815 - - -	712,555,474	86,472,750	7,502,633	895,522	807,426,380	76,863,619	730,562,761	2,795,340	727,767,421
1816 - - -	724,692,611	103,032,760	7,502,633	895,522	835,523,517	40,392,540	795,130,977	3,097,551	792,033,426
1817 - - -	726,738,843	103,032,750	7,502,633	895,522	838,169,748	61,954,855	776,214,892	3,499,955	772,764,937
Irish Debt in Ireland - - - £.		31,570,019							
Total Debt of Ireland, 1817 - £.		134,502,769							
Increase in 16 years -	262,119,355	87,717,750	- -	895,522	351,732,627	- -	- -	- -	338,608,472
Irish Debt raised in Ireland -		19,092,044							
Increase in the Irish Debt in 16 years - - - £.		106,709,794							

The increase in the Debt of Great Britain between 1801 and 1817, was £. 262,119,355, while that of Ireland in Great Britain was £. 87,717,750. A large portion of the amount in the hands of the Commissioners for the Reduction of the National Debt was used in 1813 to 1816, to meet the requirements of the British Loans, by which the amount was reduced from 222 millions in 1813 to 40 millions in 1816.

App. No. 2.

VIII.—Debt of Great Britain and Ireland.

Capital Stock of *Great Britain* Cancelled.

	Capital.	Interest.	Sinking Fund.	Saving.
	£.	£.	£.	£.
1813, 53 Geo. III., c. 95 - - - -	94,777,000	2,845,084	947,770	3,892,784
1814, 54 „ 8 - - - -	58,799,400	1,763,982	587,994	—
„ „ 89 - - - -	39,014,496	1,175,674	390,144	7,809,478
Various Acts - - - - - -	71,323	3,566	713	7
1815, 55 Geo. III., c. 167 - - -	59,067,867	3,689,351	590,678	12,092,790
Total - - - £.	251,730,086	9,477,057	2,517,009	23,795,152

Capital of Redeemed Debt of *Great Britain* and Redeemed Debt of *Ireland*, and Interest thereon, from the Annual Finance Accounts.

Year ending	CAPITAL.		INTEREST.	
	Great Britain.	Ireland.	Great Britain.	Ireland.
	£.	£.	£.	£.
1812 - - - - -	191,138,420	13,708,584	5,815,139	461,234
1813 - - - - -	217,353,138	16,008,154	6,453,491	534,140
1814 - - - - -	83,170,952	18,634,313	2,575,932	617,089
1815 - - - - -	63,478,569	21,266,883	1,972,320	701,024
1816 - - - - -	24,777,095	24,473,375	743,312	803,914

Total Charge for the Public Debt of *Great Britain* and *Ireland*; Loans contracted in *Great Britain* or Charged to *Ireland*, and Charge for the Sinking Fund.

Year ending	Loans Contracted.		Total Charge for Debt.		Charge for Sinking Fund.	
	Great Britain.	Ireland.	Great Britain.	Ireland.	Great Britain.	Ireland.
	£.	£.	£.	£.	£.	£.
1812 - -	- -	- -	33,411,131	4,065,876	12,082,837	1,300,720
1813 - -	36,663,031	9,329,538	35,288,564	4,454,820	13,127,617	1,440,292
1814 - -	38,940,000	12,415,385	35,395,057	4,993,872	11,718,025	1,549,564
1815 - -	24,697,500	10,687,454	35,413,807	5,587,063	11,480,009	1,844,123
1816 - -	70,887,402	16,567,385	37,203,412	6,153,310	11,300,556	2,058,715
Increase -	171,188,923	48,999,762	1,914,848	1,698,590	- -	618,423
Decrease -	- -	- -	- -	- -	1,827,051	—

The cancelling of the Redeemed Debt of Great Britain in 1813 to 1816 had the effect of reducing the charge upon the revenue of that country; no such relief was afforded to Ireland. The charge for the British debt had only increased 1,914,848 *l.*, though 171,188,923 *l.* was borrowed; while the charge for the Irish debt was increased 1,698,590 *l.*, though only one-third of the British loans were alleged to have been raised for Ireland.

App. No. 2.

IX.—Statement of the Funded and Unfunded Debt of the United Kingdom on the 5th January 1801 and 5th January 1817, and the Proportions to which Great Britain and Ireland would be respectively liable, if same were a Joint Debt.

Parliamentary Return, No. 443 of 1858:			£.
5th January 1817.	Funded and Unfunded Debt of the United Kingdom - -		845,968,483
5th January 1801.	Funded and Unfunded Debt of the United Kingdom:		470,894,280
	Balance, being the total amount of debt contracted between 1801 and 1817 -		375,074,203
	Great Britain was liable for the charge on 15/17, or - -	£. 330,947,050	
	Ireland - ditto - ditto - 2/17 - - -	44,127,153	
	Total - - - £.		375,074,203
1801.	Liabilities of Great Britain (*see* page 307) - - -	£. 517,848,026	
1817.	Proportion of debt contracted from 1801 to 1817, as above	330,947,250	
	Total for Great Britain in 1817 - - - - - - - £.		848,795,276
	Increase in the British Debt, 65 per Cent.		
1801.	Liabilities of Ireland (*see* page 307) - - - - -	£. 23,727,751	
	Proportion of debt contracted from 1801 to 1817, as above	44,127,153	
	Total for Ireland in 1817 - - - - - - - - - £.		67,854,804
	Increase in the Irish Debt, 170 per Cent.		

The Irish debt in 1817 was not in the proportion of 2 to 15, and therefore it was not competent of the Parliament of the United Kingdom to make the declaration required by the Act of Union.

The Protest of the Irish House of Lords against the Union states that the proportion of Ireland was too high, and indicated that it should be 1/12; were the debt contracted after the Union divided; 11/12 to Great Britain, and 1/12 to Ireland; the addition to the increase in the British Debt would have been about 80 per cent., and that of Ireland, 120 per cent.

App. No. 2.

X.—Amount added to the Funded Unredeemed Debt of Great Britain and Ireland between the 5th January 1801, and the 5th January 1817.

	United Kingdom.	Great Britain.	Ireland.
	£.	£.	£
Funded Unredeemed Debt, due 5th January 1801 -	447,147,163	420,305,944	26,841,219
Funded Unredeemed Debt, due 5th January 1817 (Parliamentary Return of 1858.)	796,200,191	—	—
Funded Unredeemed Debt of Ireland, 5th January 1817 (Parliamentary Return of 1849.) - - -		- - -	107,380,158
Funded Unredeemed Debt of Great Britain, 5th January 1817, being the balance between the two sums. - - -		688,820,033	—
Increase in Funded Unredeemed Debt, being the difference between the Debt of 1801 and that of 1817 £.	349,058,028	268,515,089	80,538,939

XI.—Amount alleged to have been added to the Unfunded Debt of Great Britain and Ireland between the 1st January 1801 and the 1st January 1817.

	Great Britain.	Ireland.
	£.	£.
Unfunded Debt, due 1st January 1817 (Parliamentary Return of 1858)	44,463,300	5,304,992
Deduct Amount of Unfunded Debt, due 1st January 1801 (Parliamentary Return of 1858.)	22,043,200	1,703,917
Balance, being the Addition to the Unfunded Debt of each Country -	22,420,100	3,601,075
Add the Funded Debt as above - - - - - - -	268,515,089	80,538,939
Total Funded and Unfunded Debt, created between 1st January 1801 and 1st January 1817.	290,935,189	84,139,014
Funded Unredeemed and Unfunded Debt, 1st January 1801 - -	442,349,144	28,545,236
Total Liability in 1817, exclusive of Redeemed Debt - - £.	733,283,333	112,685,150

XII.—ACCOUNT BETWEEN GREAT BRITAIN AND IRELAND.

Viz.:—1st. STATEMENT of the REVENUE of *Great Britain* and *Ireland*, from 1801 to 1817. 2d. Statement of the Contribution of each Country to the General Expenditure of the United Kingdom, and the Total Contribution from REVENUE. 3d. Proportion of REVENUE which should have been Contributed by *Great Britain* and *Ireland*. 4th. Over-payment or Deficiency of *Ireland*.

		£.		£.
1 January 1801.	Liability of Great Britain - - -	537,470,905	Charge for same* -	24,246,300
1 January 1801.	Liability of Ireland - - -	23,727,751	Charge for same* -	1,130,040

* *See* Interest and Sinking Fund, page 309.

REVENUE AND CHARGES THEREON.

Year ending 5 Jan.	1st. Revenue per Note (B) on page 318.		2d. Contribution, being the Balance after payment of the Charges as above.†			3d. Proportion which should have been Contributed.		4th. IRELAND.	
	Great Britain.	Ireland.	Great Britain.	Ireland.	United Kingdom.	Great Britain.	Ireland.	Over-payment.	Deficiency.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1802	34,426,983	3,328,290	10,180,683	2,198,250	12,378,933	10,922,588	1,456,345	741,905	—
1803	37,120,361	3,685,554	12,874,061	2,555,514	15,429,575	13,614,331	1,815,244	740,370	—
1804	38,455,593	3,755,621	14,209,293	2,625,581	16,824,874	14,845,474	1,979,400	646,181	—
1805	46,193,855	4,006,930	21,947,555	2,876,890	24,824,445	21,904,925	2,920,520	- -	45,630
1806	50,676,133	4,259,784	26,429,833	3,129,744	29,659,577	26,170,221	3,489,356	- -	359,612
1807	54,144,891	4,884,414	29,898,591	3,754,374	33,652,965	29,693,792	3,959,173	- -	204,799
1808	59,220,233	5,615,780	34,973,933	4,485,740	39,459,673	34,817,359	4,642,314	- -	156,674
1809	62,156,439	5,522,426	37,910,139	4,092,386	42,002,525	37,041,052	4,961,473	- -	869,087
1810	64,051,645	4,896,510	39,804,845	3,766,470	43,571,315	38,455,315	5,126,000	- -	1,359,530
1811	67,747,635	5,459,321	43,501,335	4,329,281	47,830,616	42,203,485	5,627,131	- -	1,297,850
1812	66,345,499	5,371,508	42,099,199	4,241,468	46,340,667	40,899,812	5,451,855	- -	1,210,387
1813	64,794,636	6,249,953	40,548,336	5,119,913	45,468,249	40,177,867	5,290,382	- -	170,369
1814	68,007,029	6,554,347	43,750,729	5,424,307	49,275,036	43,478,973	5,797,063	- -	372,756
1815	70,470,202	7,060,043	46,223,902	5,930,003	52,153,905	46,018,152	6,135,753	- -	205,750
1816	71,031,988	7,301,644	46,785,688	6,171,604	52,855,292	46,637,022	6,218,270	- -	46,666
1817	62,185,578	6,158,700	37,938,910	5,028,660	42,967,570	37,912,570	5,055,000	- -	27,430
£.	917,029,210	84,100,825	529,089,410	66,020,185	595,109,595	525,096,702	70,012,893		
Over-paid by Great Britain -			3,993,708	—	—	—	—	—	—
Under-paid by Ireland - -			- -	3,993,708	—	—	—	—	—
		£.	525,096,702	70,012,893	—	—	—	—	—

† This does not give Ireland credit for Revenue received in Great Britain, and which would be about 750,000 *l.* per annum, or 12,000,000 *l.* on the 16 years.

App. No. 2.

(Note B.)

THE REVENUE of *Great Britain* and *Ireland* is obtained in the following manner. The Gross Receipt for each Year is taken from the Finance Accounts for the Year, from this is deducted the Amount of Repayments and Drawbacks, and the Balance is the Net Revenue for the Year.

Year ending 5 January	Great Britain.			Ireland.		
	Gross Receipt within the Year.	Repayments for Drawbacks and Discount.	Net Revenue.	Gross Receipts within the Year.*	Repayments for Drawbacks and Discount.	Net Revenue.
	£.	£.	£.	£.	£.	£.
1802	38,869,420	3,332,437	34,426,983	3,629,639	300,349	3,328,290
1803	41,041,281	3,920,920	37,120,361	3,958,905	273,396	3,685,554
1804	41,777,621	3,322,028	38,455,593	4,055,736	300,115	3,755,621
1805	48,889,225	2,695,410	46,193,855	4,374,268	367,338	4,006,930
1806	53,449,265	2,773,168	50,676,153	4,528,630	268,846	4,259,784
1807	57,010,196	2,865,305	54,144,891	5,122,449	238,035	4,884,414
1808	62,671,682	3,451,349	59,220,233	5,901,551	285,571	5,615,780
1809	64,808,495	2,652,056	62,156,439	5,779,425	257,099	5,522,426
1810	67,819,790	3,884,332	64,051,145	5,402,212	505,702	4,896,510
1811	71,532,073	3,768,645	67,747,635	5,671,519	212,198	5,459,321
1812	68,242,882	2,897,383	66,345,499	5,684,886	313,378	5,371,508
1813	67,520,366	2,727,730	64,794,636	6,442,247	192,294	6,249,953
1814	72,092,364	4,085,331	68,007,029	6,670,755	126,408	6,544,347
1815	74,980,037	4,510,835	70,470,202	7,264,628	204,585	7,060,043
1816	75,110,927	4,078,939	70,031,988	7,479,469	167,755	7,301,644
1817	67,210,008	5,025,430	62,185,578	6,524,916	366,216	6,158,700

* This does not include anything for uncredited Revenue, the Amount of which may be estimated at 750,000 *l.* per annum, or 12,000,000 *l.* in the 16 years.

XIII.—TOTAL CONTRIBUTION of *Great Britain* and *Ireland* towards the EXPENDITURE of the *United Kingdom* from 1 January 1801 to 1 January 1817, being the Amount of Debt credited, or alleged to be credited, in each Country;—and also the Contribution of each Country, being the Revenue contributed after payment of the Interest and Charges for the Debt due by each Country, on 1 January 1801.

	Great Britain.	Ireland.	United Kingdom.
	£.	£.	£.
Funded Unredeemed Debt, created between 1 January 1801, and 1 January 1817—(*See* page 316).	268,515,089	80,538,939	349,053,098
Unfunded Debt, contracted between 1 January 1801, and 1 January 1817—(*See* page 316).	22,420,100	3,601,075	26,021,175
Debt created, funded and unfunded - - - -	290,935,189	84,139,014	375,674,203
Contributions towards the general expenditure, according to the Act of Union, being the balance of Revenue, after payment of the charges for the debt due 1 January 1801—(as on preceding page) -	529,089,410	66,020,185	595,109,595
Contributions from Loans and Revenue - - -	820,024,599	†150,159,199	970,182,798
The Contribution of Ireland in the 16 years from 1801 to 1816 was, Revenue, £. 68,020,185, and from Loans, £. 84,139,014, making a total of - -	- -	†150,159,199	—
According to the Act of Union, Ireland should have contributed in the ratio of 2 : 15ths of that of Great Britain; it would have been - - - - - -	- -	109,336,613	—
The Over-payment by Ireland was, therefore - -	- -	- -	40,822,586
If Ireland was charged with 2 : 15 of the expense of the United Kingdom, it would have been - -	- -	114,375,035	—
Her contribution was - - - - - - -	- -	†150,159,199	—
The Over-payment by Ireland was, therefore - -	- -	- -	35,784,164

† This account does not give Ireland credit for Revenue paid on Irish account in Great Britain, and which is estimated to have amounted, in this period, to £. 12,000,000.

Appendix, No. 3.

PAPERS handed in by Mr. *Joseph Fisher*, 3 June 1864

I.—Revenue of Ireland.

App. No. 3.

1. Statement of the Net Produce of the Revenue of Ireland, applicable to National Objects and Payments into the Exchequer, from 1801 to 1815, as stated in the Finance Accounts of each Year (Irish Currency).

2. Statement of the Net Produce of the Revenue of Ireland, applicable to National Objects and Payments into the Exchequer, from 1801 to 1815, as stated in the Report on the Public Accounts and Expenditure of Ireland by the Committee of 1815; Vol. VI. of 1814–15 (Irish Currency).

	Net Produce of the Revenue of Ireland, applicable to National Objects, per Finance Reports.	Net Produce of the Revenue of Ireland, applicable to National Objects, per Report of 1815.
	£.	£.
Year ending 5 January 1802, Finance Account, Vol. III. - -	3,583,621	2,402,485
Ditto - ditto 1802–3 - ditto Vol. VI. - -	4,631,038	3,514,527
Ditto - ditto 1803–4 - ditto Vol. VI. - -	4,003,309	3,033,868
Ditto - ditto 1805 - ditto Vol. V. - -	4,729,406	3,352,963
Ditto - ditto 1806 - ditto Vol. IX. - -	4,948,077	3,529,415
Ditto - ditto 1806–7 - ditto Vol. V. - -	5,604,153	4,029,910
Ditto - ditto 1808 - ditto Vol. VIII. -	6,272,384	4,685,790
Ditto - ditto 1809 - ditto Vol. VIII. -	6,174,561	4,627,149
Ditto - ditto 1810 - ditto Vol. XII. -	5,827,898	4,493,122
Ditto - ditto 1810–11 - ditto Vol. IX. - -	5,144,702	3,929,934
Ditto - ditto 1812 - ditto Vol. VIII. -	* 8,505,928	4,519,440
Ditto - ditto 1812–13 - ditto Vol. XI. - -	† 8,564,025	5,107,014
Ditto - ditto 1813–14 - ditto Vol. X. - -	6,750,796	5,356,812
Ditto - ditto 1814–15 - ditto Vol. VIII. -	7,274,810	5,763,538
Total - - - £.	82,014,708	
Less * 2,780,353 *l.* and † 2,094,646 *l.*, being 4,500,000 *l.* granted in 1811 - - - - - - - - - - -	4,875,994	
£.	77,138,714	58,145,967
Discrepancy between these two Accounts - - - - -		18,992,747
£.		77,138,714

This Account shows a discrepancy of £. 18,992,747 between the amount described in the Finance Accounts in each year as "Net Produce" applicable to National objects, and the amount so described in the Report of the Committee on Irish Accounts in 1815.

App. No. 3.

IRELAND.

II.—Revenue, Receipts, and Payments thereout.

1. Statement of the Receipts of the Irish Revenue in each Year, from 1801 to 1815, from the Finance Accounts of each Year.
2. The Amount returned for Discounts, Drawbacks, &c.
3. The Net Receipts, including Management.
4. The Amount Voted in each Year, from Parliamentary Paper, No. 256 of 1824.
5. The Payments, per Report of Committee on Irish Accounts, page 29.
6. The Cost of Management, from same Account.
7. The Total Payments · ditto - ditto.

Year ending 5 Jan.	Receipts, per Finance Accounts.			Sums Voted, p. 256 of 1824.	Payments, Vol. VI., 1815, p. 29.		
	Revenue Receipts.	Drawbacks and Discounts.	Total.		Payments.	Cost of Management.	Total.
	£.	£.	£.	£.	£.	£.	£.
1802	3,629,639	300,349	3,328,290	4,747,316	3,897,899	351,258	4,249,157
1803	3,958,950	273,396	3,685,554	3,116,368	3,156,225	379,426	3,535,621
1804	4,055,736	300,115	3,755,621	3,671,443	3,769,329	406,764	4,176,133
1805	4,374,268	367,338	4,006,930	5,986,379	4,946,194	414,549	5,360,743
1806	4,528,630	268,846	4,259,784	4,598,948	4,609,916	409,154	5,019,070
1807	5,122,449	238,035	4,884,414	4,960,684	4,524,067	420,602	4,944,670
1808	5,901,551	285,571	5,615,780	5,431,230	4,656,391	487,997	5,144,388
1809	5,779,425	257,099	5,522,426	5,117,798	5,034,294	596,946	5,631,241
1810	5,402,212	505,702	4,896,510	4,611,064	4,991,385	727,671	5,719,056
1811	5,671,519	212,198	5,459,321	4,383,118	4,514,098	810,006	5,324,105
1812	5,684,886	313,378	5,371,508	4,334,308	4,766,492	828,990	5,595,483
1813	6,442,247	192,294	6,249,953	4,277,138	4,479,984	826,232	5,306,217
1814	6,670,755	126,408	6,544,347	4,463,699	4,490,913	828,545	5,319,459
1815	7,264,628	204,585	7,060,043	4,012,457	4,388,794	894,863	5,283,628
Total - - £.			70,640,081	62,711,346	62,225,988	8,383,009	70,609,088
Difference between the Sums Voted and the Amount Paid					485,358		
			£.	62,711,346	62,711,346		
				Excess of Receipts over Payments			30,993
Total - - - £.			70,640,081	- - - - - - - -			70,640,081

The Committee on Irish Accounts in 1815, credited Ireland with payments on joint account of £. 62,225,988, and with the cost of management £. 8,383,009, making a total of £. 70,609,088. The Receipts from Irish Revenue during the same period was £. 70,640,081, being £. 30,993 over the sum credited in the account of 1815. The amount voted by Parliament and the payments made by Ireland nearly correspond.

App. No. 3.

III.—Budgets of Great Britain and Ireland.

Statement of the Amounts of the Estimate for the separate Expenditure of *Great Britain* and *Ireland*, taken from the Speeches introducing the Budget in each Year.

	Chancellor of the Exchequer.	Great Britain.	Ireland.
		£.	£.
1801 for the Year ending 5 January 1802	Mr. Pitt - - -	32,433,702	4,324,000
1802 „ „ 1803	Mr. Addington - -	20,706,222	1,808,000
	Ditto - - -	22,806,092	2,123,015
1803 „ „ 1804	Ditto - - -	36,283,348	4,711,630
1804 „ „ 1805	Mr. Fox - - -	40,521,215	5,403,102
1805 „ „ 1806	Lord H. Petty - -	39,696,460	5,279,528
1806 „ „ 1807	Ditto - - -	42,851,745	5,713,566
1807 „ „ 1808	Ditto - - -	41,692,677	5,545,677
1808 „ „ 1809	Mr. Percival - -	42,939,604	5,713,566
1809 „ „ 1810	Ditto - - -	45,960,952	6,273,966
1810 „ „ 1811	Ditto - - -	44,460,000	6,106,000
1811 „ „ 1812	Ditto - - -	47,749,453	6,569,000
1812 „ „ 1813	Ditto - - -	51,162,756	7,025,700
1813 „ „ 1814	Mr. Vansittart - -	63,412,106	8,651,533
1814 „ „ 1815	Ditto - - -	59,206,378	8,107,094
1815 „ „ 1816	Ditto - - -	71,608,112	9,760,814
1816 „ „ 1817	Ditto - - -	21,994,530	3,145,656
	Total - - - £.	725,682,352	96,259,847

Total for the United Kingdom - - -	821,942,099
Management - - - - - -	55,392,163
£.	877,334,262

This Amount does not appear to have been Voted by Parliament. According to the Return of 1824, the Amount Voted was, for—

	£.	£.
Great Britain - - -	710,096,161	
Management - - -	45,010,269	
		755,106,430
Ireland - - - -	71,351,635	
Management - - -	10,381,894	
		81,733,529
Total - - - £.		836,839,959
Difference between the Sums Estimated in the Budgets, and the Amount Voted - - - - - - - - £.		40,494,303

App. No. 3.

IV.—Income and Expenditure of Great Britain.

1. Expenditure of Great Britain, taken from the Annual Financial Statements.
2. Amount of Interest and charge for Irish Loans included therein, which is deducted in order to show—
3. The Balance or Net Expenditure, after deducting these Loans.
4. The Revenue of Great Britain.
5. The Loans paid into the Exchequer.

Year ending 5 January.	1. Expenditure of Great Britain.	2. Interest and Charge for Irish Loans.	3. Balance, being the Net Expenditure.	4. Revenue.	5. Loans paid into the Exchequer.
	£.	£.	£.	£.	£.
1802	63,054,978	565,270	62,499,708	34,611,296	25,110,410
1803	54,259,301	672,146	53,587,155	36,349,932	22,505,345
1804	50,840,078	681,037	50,169,041	37,875,099	9,959,000
1805	61,751,006	866,759	60,885,247	45,303,386	8,709,351
1806	70,588,547	1,069,981	69,518,566	49,746,745	21,180,404
1807	71,010,718	1,213,603	70,797,115	53,230,372	17,699,263
1808	79,989,390	1,273,003	70,716,387	58,221,737	11,757,211
1809	79,391,345	1,442,927	77,948,318	60,971,440	7,602,620
1810	82,027,288	1,548,654	80,478,634	62,966,838	11,675,688
1811	85,196,564	1,650,641	83,535,923	66,639,571	7,842,356 4,500,000
1812	91,418,196	1,789,473	89,628,723	64,220,412	16,636,375
1813	97,549,731	1,938,603	95,611,128	63,650,795	24,818,586
1814	113,968,610	2,052,901	111,915,709	66,872,587	29,050,574
1815	117,587,984	2,308,483	115,279,501	69,019,729	30,578,047
1816	102,808,294	2,515,395	100,282,899	69,858,901	30,421,959
1817	80,185,828	2,965,066	77,220,762	60,836,853	8,939,802
			1,270,082,816	901,457,413	288,978,011
				1,190,435,424	
1817	Unfunded debt, &c.	£. 50047,048			
1802	Ditto -	30,372,970			

Balance, being the addition to the Unfunded Debt - -	19,674,078
Total of Revenue and Loans - - - - - - -	1,210,109,502
Deficiency, being the balance between Income and Expenditure	59,974,314
	£. 1,270,083,816

App. No. 3.

V.—GREAT BRITAIN.

Income and Expenditure.

Statement of the Amount of Income and Expenditure.

1. The Sums Voted, exclusive of Interest on Treasury Bills and of management, per Parliamentary Paper, 256, of 1824.
2. The Charge on the Consolidated Fund for the Post-Union debt, being the amount of Interest and Sinking Fund upon the Debt of Great Britain, after deducting in each year for the charge on the Debt of 1801.
3. The Total Charge.
4. The Contribution of Great Britain, after payment of the charge for the Ante-Union Debt, per Account, page 317.
5. The amount of Loans paid into the Exchequer, excluding the sums charged to Ireland from the Finance Accounts of each year.
6. The Total Discharge.

Year ending 5 January	CHARGE. 1. Sums Voted.	CHARGE. 2. Interest and Sinking Fund.	CHARGE. 3. Total.	DISCHARGE. 4. Contributions out of Revenue.	DISCHARGE. 5. Loans Paid into Exchequer.	DISCHARGE. 6. Total.
	£.	£.	£.	£.	£.	£.
1802 -	33,380,306	1,359,525	34,749,831	10,180,683	25,110,410	35,291,093
1803 -	27,812,526	2,980,847	30,793,473	12,874,061	22,505,345	35,379,406
1804 -	22,339,666	2,591,175	24,930,841	14,209,293	9,950,000	24,159,293
1805 -	35,067,319	4,018,886	30,086,105	21,947,555	1,709,351	23,656,906
1806 -	39,900,033	6,109,720	46,009,753	26,429,833	21,180,404	47,610,237
1807 -	41,895,582	7,339,256	49,234,838	29,898,591	17,699,263	47,597,854
1808 -	42,016,729	8,995,533	51,012,262	34,973,933	11,757,211	46,731,144
1809 -	43,116,353	9,554,635	52,670,988	37,910,139	7,602,620	45,512,759
1810 -	46,864,023	9,654,568	56,518,591	39,804,845	11,675,688	51,480,533
1811 -	45,944,345	11,814,292	57,768,637	43,501,335	7,842,356 *4,500,000	55,843,682
1812 -	49,680,029	12,816,316	61,495,345	42,099,199	16,636,375	58,735,574
1813 -	53,846,012	14,748,189	67,595,201	40,548,336	24,818,586	65,366,922
1814 -	67,667,241	18,061,474	85,728,716	43,750,729	29,050,574	72,801,303
1815 -	63,178,639	18,940,754	82,119,393	46,223,902	30,578,047	76,701,949
1816 -	77,484,485	19,730,135	97,214,610	46,785,688	30,421,959	77,106,647
1817 -	19,901,883	22,481,000	42,382,883	37,938,910	8,939,802	46,878,712
	Total Charge - £.		879,301,367	Total - - -		810,854,114
				Unfunded Debt contracted from 1801 to 1817 -		22,420,100
				Total Discharge - £.		833,274,114
				Deficiency - - -		46,027,253
					£.	879,301,367

* This sum was a grant to Ireland.

N.B.—This Account, as originally presented to the Committee on 3d June 1864, printed and circulated to the Committee on 11th June, and referred to in the Evidence of Mr. Chisholm on the 12th July, was amended by Mr. Fisher, subsequent to its circulation, by permission of the Chairman.

App. No. 3.

VI.—IRELAND.

Income and Expenditure.

Statement of the Amount of Income and Expenditure.

1. The Sums Voted, exclusive of Interest, or Treasury Bills, or management, per Parliamentary Paper, 256, of 1845.
2. The Charge on the Consolidated Fund for the alleged Post-Union Debt of Ireland, being the Amount of Interest and Sinking Fund after deducting in each year for the Charge on the Debt of 1801.
3. The Total Charge.
4. The Contribution of Ireland after payment of the Charge for the Ante-Union Debt, per Paper, page 317.
5. The Amount of Loans paid into the Exchequer, taken from the Finance Accounts of each year.
6. The Total Discharge.

Year ending 5 January	CHARGE.			DISCHARGE.		
	1. Sums Voted.	2. Interest and Sinking Fund.	3. Total.	4. Contributions out of Revenue.	5. Loans Paid into the Exchequer.	6. Total.
	£.	£.	£.	£.	£.	£.
1802 -	4,747,316	565,270	5,312,586	2,198,250	4,730,762	6,928,012
1803 -	3,116,368	672,146	3,788,514	2,555,514	3,791,666	6,347,180
1804 -	3,671,443	681,037	4,352,471	2,625,581	2,178,066	4,803,647
1805 -	5,986,339	866,759	6,853,198	2,876,890	5,324,709	8,201,599
1806 -	4,598,948	1,069,981	5,668,929	3,129,744	4,941,284	8,071,028
1807 -	4,960,084	1,213,603	6,173,687	3,754,374	4,359,006	8,113,380
1808 -	5,431,230	1,273,003	6,704,233	4,485,740	2,977,747	7,463,487
1809 -	5,117,798	1,442,927	6,560,725	4,092,386	5,389,728	9,482,114
1810 -	4,611,064	1,548,654	6,159,718	3,766,470	4,261,919	8,028,389
1811 -	4,383,188	1,650,641	6,033,829	4,329,281	5,653,557	9,982,838
1812 -	4,334,308	1,789,473	6,123,781	4,241,468	3,127,246	7,368,714
1813 -	4,277,138	1,938,663	6,216,801	5,119,913	4,196,490	9,316,403
1814 -	4,463,699	2,052,901	6,516,600	5,424,307	7,575,862	13,000,169
1815 -	4,012,457	2,308,483	6,320,930	5,930,003	7,737,797	13,667,800
1816 -	4,375,044	2,515,395	6,890,439	6,171,604	1,091,689	7,262,293
1817 -	3,265,245	2,965,066	6,230,311	5,028,660	2,759,422	7,788,082
Total Charge - - - £.			95,986,952	Total Discharge - - £.		135,805,687
Overcharged to Ireland - - - £.			39,818,735			
			£. 135,805,687			

In 1811 the sum of 4,500,000 *l.* was granted to Ireland, which is not included in this Account.

N.B.—This Account, as originally presented to the Committee on 3d June 1864, printed and circulated to the Committee on 11th June, and referred to in the Evidence of Mr. Chisholm on the 12th July, was amended by Mr. Fisher, subsequent to its circulation, by permission of the Chairman.

Appendix, No. 4.

PAPERS handed in by Mr. *Joseph Fisher*, 7 June 1864.

Revenue and Consumption.

I.—Account of the Consumption of the various Articles stated in the Act of Union, namely, Tea, Tobacco, Foreign Spirits, Wine, Coffee, Sugar, Home-made Spirits, Malt and Beer.

Year.	Great Britain.				Ireland.		
	Article.	Quantity.	Rate of Duty.	Revenue.	Quantity.	Rate of Duty.	Revenue.
				£.			£.
1800	Tea - - lbs.	20,358,702	35 p. ct. at 2*s.* 6*d.* 15 „ under 2*s.* 6*d.*	1,152,262	2,926,166	5 ½ *d.* to 7 *d.*	69,824
1820	„ - - „	22,452,050	96 p. ct. under 2*s.* 100 „ over 2*s.*	3,128,499	3,150,344	Same as Great Britain.	398,742
1840	„ - - „	29,140,000	- - -	3,018,978	4,103,714	- - -	453,886
1860	„ - - „	64,734,000	- - -	4,675,849	10,704,564	- - -	773,701
1800	Tobacco - lbs.	11,176,415	1*s.* 7*d.* to 4*s.* 7*d.*	987,110	6,737,275	1*s.*	327,916
1820	„ - - „	13,016,562	4*s.* to 6*s.*	2,610,972	2,588,498	3*s.*	516,466
1840	„ - - „	17,840,840	- - -	2,758,593	5,221,335	- - -	829,599
1860	„ - - „	28,700,240	- - -	4,657,138	5,892,317	- - -	949,350
1800	Foreign Spirits, gals.	5,805,555	7*s.* 6*d.* to 9*s.* 5*d.*	1,895,276	1,230,961	5*s.* 8*d.* to 7*s.* 3*d.*	331,833
1820	„ „ - „	4,090,738	11*s.* 7*d.* to 18*s.* 10*d.*	2,755,604	35,758	Same as Great Britain.	21,144
1840	„ „ - „	3,617,566	- - -	2,618,683	26,853	- - -	23,277
1860	„ „ - „	5,348,897	- - -	2,537,700	173,025	- - -	86,110
1800	Wine - - gals.	7,728 871	3*s.* 3*d.* to 4*s.* 6*d.*	1,967,213	1,024,832	41*l.* to 64*l.* p' tun.	157,594
1820	„ - - „	5,019,960	4*s.* 9*d.* to 11*s.* 6*d.*	1,818,396	508,501	Same as Great Britain.	169,421
1840	„ - - „	6,129,000	- - -	1,630,255	719,200	- - -	161,390
1860	„ - - „	6,010,084	- - -	1,041,649	577,670	- - -	103,144
1800	Coffee - - lbs.	822,590	1*s.* 6*d.* to 2*s.* 6*d.*	142,867	120,985	6*d.* to 8*d.*	2,791
1820	„ - - „	6,896,286	1*s.* to 1*s.* 6*d.*	340,223	207,123	Same as Great Britain.	10,276
1840	„ - - „	- -	- - -	822,588	- -	- - -	38,962
1860	„ - - „	- -	- - -	429,471	- -	- - -	9,950
1800	Sugar - - cwt.	1,506,921	20*s.*, 42 *l.* p. ct. and 2*s.* 6*d.*	1,835,112	355,662	19*s.* 7½*d.*, 40*l.* p. ct. and 2*s.* 8*d.*	327,028
1820	„ - - „	2,581,256	27*s.* to 37*s.*	3,477,770	320,733	Same as Great Britain.	447,617
1840	„ - - „	3,260,601	- - -	4,035,983	333,810	- - -	413,086
1860	„ - - „	8,519,212	- - -	5,741,971	252,784	- - -	175,534
1800	Malt - - qrs.	1,903,087	5*s.* 3*d.* to 10*s.* 6*d.*	1,245,888	421,950	13*s.*	287,512
1820	„ - - „	3,227,408	28*s.*	4,911,744	221,844	18*s.* 8*d.*	224,288
1840	„ - - „	4,895,000	- - -	4,778,702	175,764	- - -	194,899
1860	„ - - „	5,259,970	- - -	5,885,142	316,100	- - -	323,670
1800	Spirits (home made) gals.	5,630,300	4*s.* 9½*d.*	1,661,743	3,535,594	2*s.* 4½*d.*	392,601
1820	„ „ „	6,348,780	10*s.* 6*d.* to 11*s.*	3,156,127	2,637,720	6*s.* 7½*d.*	—
1840	„ „ „	14,458,286	- - -	4,169,544	7,401,051	- - -	1,032,108
1860	„ „ „	16,068,314	- - -	6,960,642	5,335,774	- - -	2,264,896
1800	Beer - - brls.	7,171,004	- - -	2,187,412	683,818	- - -	61,518
1820	„ - - „	7,186,899	- - -	2,907,520	571,042 (Lord Castlereagh). Not given, say 1-8th.		
1826	„ - - „	9,660,864	- - -	3,441,801	1,200,000	—	—
1830	„ - - „	6,164,676	- - -	2,282,472	—	—	—

Lord Castlereagh, in his speech on introducing the Union, stated the average consumption in Ireland, in the three years ending 1799, to have been,—tea, 2,690,271 lbs.; tobacco, 7,106,445 lbs.; brandy, &c., 109,592 gallons; wine, 4,311 tuns; sugar, 205,720 cwt.; malt, 4,771,796 bushels (596,476 qrs.); spirits, 4,301,438 gallons; porter and beer, 571,042 barrels.

App. No. 4.

Revenue, Great Britain and Ireland.

II.—Comparison of the Revenue on the following Articles in Great Britain and Ireland in 1820 and 1863.

	Great Britain.		Ireland.	
	1820.	1863.	1820.	1863.
	£.	£.	£.	£.
Sugar	3,477,770	6,305,040	351,141	122,980
Tea	3,085,764	4,746,579	398,742	738,850
Coffee and Cocoa	387,554	1,219,315	10,333	172,001
Tobacco	2,490,733	4,775,270	387,316	909,294
Malt	4,780,214	5,112,776	333,201	277,131
Wine	1,766,700	1,038,098	167,421	99,206
Spirits	5,649,844	9,723,024	941,335	2,370,212
Total £.	21,638,579	32,920,102	2,591,489	4,779,674
Proportion of Ireland to Great Britain	- - -	- - -	12 per cent.	15 per cent.
Population	14,091,747	23,152,976	6,801,827	5,764,543
Proportion of Ireland to Great Britain	- - -	- - -	48½ per cent.	25 per cent.

III.—Investments in the 20 years from 1842 to 1862.

	Ireland:	£.	£.
1841	Value of live stock	21,105,808	
1851	Ditto - ditto	29,154,229	
	Increase	- - -	8,048,421
1841	Investments in Government Funds	31,460,000	
1851	Ditto - - ditto	38,408,000	
	Increase	- - -	6,948,000
1842	Balances in banks	6,416,759	
1852	Ditto - ditto	10,773,324	
	Increase	- - -	4,356,565
1842	Investments in railways	1,500,000	
1852	Ditto - ditto	7,000,000	
	Increase	- - -	5,500,000
	Total in Ten Years, 1842 to 1852 £.		24,852,986
1852	Value of live stock	29,154,229	
1862	Ditto - ditto	31,204,325	
	Increase	- - -	2,050,096
1851	Investments in Government Funds	38,408,000	
1861	Ditto - - ditto	38,972,000	
	Increase	- - -	564,000
1852	Investments in banks	10,773,324	
1862	Ditto - ditto	14,388,725	
	Increase	- - -	3,615,401
1852	Investments in railways	7,000,000	
1862	Ditto - - ditto	12,500,000	
	Increase	- - -	5,500,000
	Total in Ten Years, 1852 to 1862 £.		11,729,497

The value of Irish investments in Railways in 1852 was, in consequence of diminished traffic, only 9,000,000 *l.*; the investment of Irish capital in Railways is stated at 12,500,000 *l.*; the loss of capital invested in Railways, in consequence of the retrogression of Ireland, was 3,500,000 *l.*; this should be deducted from the sum of 11,729,497 *l.*, and leaving the increase in the 10 years from 1852 to 1862 only 8,227,479 *l.*, against an increase of 24,852,986 *l.* in the former period.

IV.—Quantities of Tobacco, Sugar, Tea, Coffee, Wine, and Spirits Consumed in *Great Britain* and *Ireland*, in the Years 1800 and 1820, and the Average for the Three Years ending 1840 and 1860.

Year.	Article.	Great Britain.	Ireland.	Proportion for Ireland.
1800	Tobacco - - lbs.	11,796,415	6,737,275	56·1 per cent.
1820	„ - - - „	13,016,561	2,582,498	19·7 „
1840	„ - - - „	17,840,840	5,221,335	29·0 „
1860	„ - - - „	28,700,240	5,892,317	20·5 „
1800	Sugar - - cwts.	1,506,921	298,069	20·0 „
1820	„ - - - „	2,581,256	380,608	15·5 „
1840	„ - - - „	3,485,434	366,582	10·5 „
1860	„ - - - „	8,500,000	306,590	3·6 „
1800	Tea - - - lbs.	20,358,703	2,926,116	14·5 „
1820	„ - - - - „	22,452,050	3,150,334	14·3 „
1840	„ - - - - „	29,140,000	4,103,714	14·8 „
1860	„ - - - - „	64,734,000	10,704,564	16·8 „
1800	Spirits - - gals.	9,705,855	3,723,906	39·5 „
1820	„ - - - „	10,349,515	3,238,960	31·4 „
1840	„ - - - „	18,331,359	10,203,565	56·5 „
1860	„ - - - „	21,600,134	6,243,968	29·2 „
1800	Wine - - gals.	7,728,871	1,014,832	13·4 „
1820	„ - - - „	5,019,960	508,051	10·2 „
1840	„ - - - „	6,129,000	719,200	11·4 „
1860	„ - - - „	6,010,084	577,670	9·5 „
1800	Malt - - - „	1,923,087	421,950	12 0 „
1820	„ - - - „	3,227,408	221,844	7·0 „
1840	„ - - - „	4,895,000	225,546	4·6 „
1860	„ - - - „	5,259,970	345,243	6·2 „

Quantities of Tobacco, Sugar, Tea, Wine, Spirits and Malt Consumed in *Great Britain* and *Ireland*, and the relative Proportions.

Year.	Article.	Great Britain.	Ireland.	Proportion for Ireland.	Average.
1800	Tobacco - - lbs.	11,796,415	6,737,275	56·1 per cent.	27·5 per cent. Proportion to England $\frac{9}{15}$.
„	Sugar - - cwts.	1,506,921	298,069	20·0 „	
„	Tea - - - lbs.	20,358,703	2,926,116	14·5 „	
„	Spirits - - gals.	9,705,855	3,723,906	39·5 „	
„	Wine - - - „	7,728,871	1,014,832	13·4 „	
„	Malt - - qrs.	1,923,087	421,950	22·0 „	
1820	Tobacco - - lbs.	13,016,561	2,582,498	19·7 „	16·3 per cent. Proportion to England should be $\frac{1}{15}$.
„	Sugar - - cwts.	2,581,256	380,608	15·5 „	
„	Tea - - - lbs.	22,452,050	3,150,334	14·3 „	
„	Spirits - - gals.	10,349,515	3,238,960	31·4 „	
„	Wine - - - „	5,019,960	508,051	10·2 „	
„	Malt - - qrs.	3,227,408	225,844	7·0 „	
1840	Tobacco - - lbs.	17,840,840	5,221,335	29·0 „	21·1 per cent. Proportion to Great Britain should be $\frac{1}{10}$.
„	Sugar - - cwts.	3,485,434	366,582	10·5 „	
„	Tea - - - lbs.	29,140,000	4,103,714	14·8 „	
„	Spirits - - gals.	18,331,359	10,203,565	56·5 „	
„	Wine - - - „	6,129,000	719,200	11·4 „	
„	Malt - - qrs.	4,895,000	225,546	4·6 „	
1860	Tobacco - - lbs.	28,700,240	5,892,317	20·5 „	14·3 per cent. Proportion to Great Britain should be $\frac{1}{16}$.
„	Sugar - - cwts.	8,500,000	306,590	3·6 „	
„	Tea - - - lbs.	64,734,000	10,704,564	16·8 „	
„	Spirits - - gals.	21,600,134	6,243,968	29·2 „	
„	Wine - - - „	6,010,084	577,670	9·5 „	
„	Malt - - qrs.	5,259,970	345,243	6·5 „	

Appendix, No. 5.

PAPERS handed in by Mr. *Joseph Fisher*, 9 June 1864.

I.—REVENUE OF GREAT BRITAIN AND IRELAND, 1821 to 1861.

STATEMENT of the Revenue of *Great Britain* and *Ireland*, in periods of Five Years each from 1821 to 1861. The Contribution of each Country after deducting the Sum of 18,811,581 *l.* per Annum from the Revenue of *Great Britain*, for the Interest on her Debt in 1801, and 830,591 *l.* per Annum from that of *Ireland*, being the Interest upon the Debt of *Ireland* in 1801. The Proportion of *Ireland* being calculated at 1–15th of the Total Contribution of the *United Kingdom*. The Overpayment of *Ireland* in each Lustrum. Interest upon same at 4 per Cent.

	Revenue.		Contribution after Deducting Interest.			Ireland.	
	Great Britain.	Ireland.	Great Britain.	Ireland.	United Kingdom.	Proportion 1–15.	Overpayed.
	£	£.	£.	£.	£.	£.	£.
1821 to 1826 -	283,204,358	24,305,379	189,146,458	20,252,379	209,399,837	13,293,322	6,959,057
Interest on 6,959,057 *l.* for five years at 4 per cent. -					- -	- -	1,400,000
1826 to 1831 -	264,733,268	23,112,247	170,675,368	19,058,947	189,734,315	12,648,955	6,409,982
Interest on 13,369,039 *l.* for five years at 4 per cent. -					- -	- -	2,673,808
1831 to 1836 -	240,423,406	22,720,678	146,365,506	18,666,678	165,032,184	11,002,146	7,664,492
*Interest on 21,033,531 *l.* for five years at 4 per cent. -					- -	- -	4,206,706
1836 to 1841 -	243,056,682	23,234,682	148,998,782	19,171,682	168,170,464	11,211,364	7,960,218
Interest on 28,993,749 *l.* for five years at 4 per cent. -					- -	- -	5,798,550
1841 to 1846 -	254,092,727	22,484,700	160,014,887	18,431,700	178,446,527	11,896,435	6,535,235
Interest on 35,539,084 *l.* for five years at 4 per cent. -					- -	- -	7,107,817
1846 to 1851 -	260,559,150	21,947,763	166,501,250	17,894,763	184,396,013	12,293,067	5,601,696
Interest on 41,140,780 *l.* for five years at 4 per cent. -					- -	- -	8,228,156
1851 to 1856 -	302,644,809	30,055,544	207,586,909	26,002,544	234,589,453	15,639,297	10,363,247
Interest on 51,404,027 *l.* for five years at 4 per cent. -					- -	- -	10,280,805
1856 to 1861 -	302,823,451	33,667,507	268,765,551	29,614,507	237,380,058	15,825,337	13,788,170
1821 to 1861 -	Overpayments of Ireland and interest thereon - -				- -	- -	104,997,939
1821 to 1861 -	Add for Irish Revenue paid in Great Britain † - -				- -	- -	40,000,000
					Total Overpayments - - - £.		144,997,939

* In 1836 the Irish overpayments were sufficient to discharge her pre-Union debt, and this account might be simplified by calculating it so.

† The Customs and Excise received in Great Britain upon articles consumed in Ireland is not included in the Irish Revenue Accounts, and it is estimated that the Revenue received upon these articles is over 1,000,000 *l.* a year, or in the 40 years, 40,000,000 *l.*

App. No. 5.

II.—Statement of the Average Consumption per Head of Tea, Sugar and Coffee in *England, Scotland* and *Ireland,* in 1841 and 1856, per Parliamentary Return of 1857.

Tea.

	1841.		1856.	
	lbs.	*ozs.*	*lbs.*	*ozs.*
England	1	13	2	8
Scotland	1	2	2	3
Ireland	0	10	1	7
United Kingdom	1	6	2	4

Coffee.

England	1	1	1	12
Scotland	0	7	0	6
Ireland	0	2	0	2
United Kingdom	1	1	1	4

Sugar.

England	23	4	33	15
Scotland	17	7	31	0
Ireland	4	10	8	7
United Kingdom	17	10	28	0

The increase in the average consumption of these articles in Ireland appears to have arisen more from the reduction of the population of Ireland than an absolute increase in the quantities consumed.

Note.—The Irish returns are calculated alone on the articles which paid duty in Ireland, which does not include her entire consumption.

IRELAND.

Imports and Exports of Grain.

III.—Statement of the Value of the Grain exported from *Ireland* from 1840 to 1863:—Of the Value of the Grain imported into *Ireland* in the same Period:—Of the Revenue of *Ireland* from 1840 to 1860:—Of the Emigration from *Ireland* from 1840 to 1860.

	Grain.		Revenue of Ireland.	Emigration from Ireland.
	Value of Exports.	Value of Imports.		
	£.	£.	£.	
Five years, 1840 to 1845	18,309,371	- -	22,484,700	
„ 1845 to 1850	10,132,220	22,142,658	21,947,763	
Ten years, 1840 to 1850	28,443,593	22,142,658	44,432,463	1,225,000, or at the Rate of 160 in each 1,000.
Exports exceed Imports	- -	6,030,935		
		28,443,593		
Five years, 1850 to 1855	9,820,472	17,751,435	30,055,544	
„ 1855 to 1860	10,923,159	19,791,225	33,667,507	
Ten years, 1850 to 1860	20,743,631	37,542,660	63,723,051	1,286,000, or at the Rate of 210 in each 1,000.
Imports exceed Exports	16,799,029			
	37,542,660			
Three years, 1860 to 1863	5,436,656	18,669,523		
Imports over Exports	13,232,867			
	18,669,523			

Appendix, No. 6.

App. No. 6.

PAPERS handed in by Mr. *Banks Stanhope* (a Member of the Committee), 3 June 1864.

No. 1.

I.—TAXATION OF IRELAND.

1801—1802.—Volume 8, pages 319, 346, 347.

IRELAND, INCOME.

		£.	£.
	Total Revenue, including Balances in Collectors' hands, 1801	-	3,671,076
	Ditto - minus Drawbacks and Management	700,966	2,970,110
	Ditto - minus Balances, 5 January 1802	519,485	2,450,625
A.	Ditto - plus Net Extraordinary Resources	300,324	2,750,949
B.	Ditto - minus Interest of Debt, &c.	2,138,651	612,298
C.	Ditto - plus Net Balance in Exchequer available to Revenue	1,276,979	1,889,277
D.	Ditto - plus Net Balance of Loans in 1800	744,653	2,633,930
	Sum available for "Joint Contribution" and "Compensation Charges," Ireland, Expenditure		2,633,930

Explanation of - £. 3,671,076

Balances in hands of Collectors, &c., 5 January 1801	653,122
Gross Receipts, 1801—1802	3,017,954
	£. 3,671,076

1801—1802:

		£.
A.	Extraordinary Resources	598,132
	Minus Lottery Prizes	297,808
	£.	300,324
B.	Interest of Debt and Management	1,650,526
	Sinking Fund	391,460
	Interest on Exchequer Bills	96,665
	£.	2,138,651
C.	Balance in Exchequer, 1801	1,671,647
	Ditto in ditto, 5 January 1802	394,668
	£.	1,276,979

Page 339:

		£.	£.
D.	Balance of Loans, 1800	1,079,543	
	Inland Navigation	3,900	
	Wide Streets	38,985	
			1,122,428
	Deduct—Exchequer Bills paid off	296,500	
	Arrears £. 11,472		
	Inland Navigation 25,624		
	Wide Streets 23,144		
		60,240	
	Discount on Loans	21,035	
			377,775
	Net Balance - £.		744,653

App. No. 6.

No. 2.

1801–1802.—Vol. 8, page 589. *See* No. 1.

Ireland, Expenditure.	£.
Joint Contribution	4,963,628
Separate Charges (A)	362,788
Total	5,326,416
Deduct	2,633,930
Deficiency without a Loan	2,692,486

Ireland, Income.	£.
Sum available for Joint Contribution	2,633,930
Loan 1 in p. 338 in 1801 and 1802	2,708,333
£.	5,342,263

(A) *See* page 592.

	£.
Relief of Royalists	160,063
Compensation for loss by Union	202,725
£.	362,788

Mr. Fisher—Questions 1836 and 1571.

F. P. Dunne, Chairman.

1801—1802.

Joint Expenditure, Ireland (page 589).

	£.	£.
Vote 5. Civil List	161,873	
Pensions	113,765	
Permanent Charges	144,975	
		420,613
Vote 6. Payment in anticipation of Exchequer Warrants		52,388
„ 7. Manning the Fleet		23,144
„ 8. Ordnance		324,899
	£.	
Vote 9. Army	3,229,582	
Extraordinary Services	353,193	
		3,582,775
Vote 10. Miscellaneous Services		559,809
Total Joint Expenditure £.		4,963,628

II.—Joint Expenditure, Great Britain (page 259).

	£.
Total Expenditure	63,054,978
Deduct (A.)	23,808,894
Joint Expenditure £.	39,246,084

	£.
(A.) Interest, Management	22,687,004
„ Sinking Fund	
Interest on Exchequer Bills	1,121,890
£.	23,808,894

Francis Plunket Dunne, Chairman.

Appendix, No. 7.

App. No. 7.

PAPERS handed in by Mr. *John Stephen Dwyer.*

(In relation to Question 5082.)

I.—Sums presented by Grand Jury in Limerick County.

Shannon Commission.

	£.	s.	d.
Summer, 1840	1,893	12	3
Spring, 1842	744	10	6
Summer, 1842	580	–	3
Spring, 1843	1,596	18	9
Summer, 1843	266	19	–
Spring, 1844	626	15	3
Summer, 1844	22	6	10
Spring, 1845	292	19	2

The presentments in Tipperary were heavier; those in Clare, Galway, Longford and Roscommon I cannot speak to.

II.—Report on the Fiscal Relations and Relative Taxation of *Great Britain* and *Ireland.* Prepared by *J. S. Dwyer*, Esq., J. P.

Increase of Taxation.

Your Committee have carefully examined the petition thus referred to them, and find that it puts forward three distinct propositions, the truth of each of which can be easily tested by appealing to Parliamentary Papers, to works of admitted authority, and to authentic public documents. The first proposition put forward is, "That the taxation of Ireland for Imperial purposes has been very seriously increased of late years," a statement, the truth of which can be perfectly sustained by appealing to a table published in page 92 of that most valuable and accurate work, "Thom's Almanac" for the year 1863. The table alluded to shows the several sums paid as taxes in the United Kingdom, and in each portion of it, during the decennial period ending 1862, to have been as under:—

	United Kingdom.	Great Britain.	Ireland.
	£.	£.	£.
1853	52,233,007	48,560,125	3,672,883
1854	53,210,071	49,389,855	3,820,186
1855	54,430,344	50,311,805	4,118,449
1856	58,767,135	53,302,226	5,434,807
1857	63,364,605	57,308,333	6,056,272
1858	68,008,622	60,979,765	7,028,857
1859	67,871,513	61,218,226	6,663,287
1860	65,477,285	58,989,942	6,487,342
1861	70,283,675	63,733,336	6,550,339
1862	69,674,479	62,893,390	6,781,089

Your Committee are convinced that the contents of the foregoing table afford conclusive evidence that the taxation of the United Kingdom has, within the 10 years between 1853 and 1862, both inclusive, been increased by about 33 per cent.; that the taxation of Great Britain has, within the same period, been increased by about 29½ per cent., and that the taxation of Ireland, whose population has miserably decreased during the interval, has been augmented by over 84½ per cent.

App. No. 7.

III.—Amount of Uncredited Revenue.

The late Sir H. Parnell, afterwards Lord Congleton, asserted that the net revenue paid by Ireland was 3,700,000 *l.*, but that to this should be added 300,000 *l.* for duties paid in England on foreign articles exported from thence to Ireland. Sir Henry Parnell on Financial Reform, p. 256, 1831.

This has been considered an under estimate; it is stated by Mr. O'Connell that Ireland had (1842) for many years received a large portion of her consumption of foreign articles through English ports. The consequence has, of course, been that the amount of duty being paid in England is credited to the British revenue, while it is, in fact, an Irish contribution to the State taxes. To enter into minute detail on this point would be of small advantage, if even possible, through the mass of difficulty in the way, occasioned mainly by the shifting regulations that have affected these articles. O'Connell's case for Ireland, p. 310.

A return was moved for last Session (Account No. 6, of Paper 305 of 1842) that was expected to bring out something like accurate data for the computation of this uncredited revenue of Ireland, but the following note prefixed to it by the officer in whose department it was prepared will show how impossible it is to make even what might be considered a distant approach towards accuracy. The deficiencies in this statement are ascribable, first, to the imperfect provisions in Ireland for a separate registration of foreign imports through Great Britain, a cause, the operation of which affects the whole period prior to 1819; and, secondly, to the want of any record of the trade of the two countries since 1825. It is also shown that no credit could have been given to Ireland.

States, when describing the Irish import trade, that "No account of this trade can be given for any year subsequent to 1825. The commercial intercourse between Great Britain and Ireland having, at the end of that year, been assimilated by law to the coasting trade carried on between different parts of England." The same author asserts (p. 83, vol. 2) that "In order to save the yearly salaries of one or two junior clerks it was determined to cease keeping any official records of the commercial intercourse between Great Britain and Ireland." Porter's "Progress of the Nation," p. 80, vol. 2. p. 83.

"Under these circumstances," said Mr. O'Connell, "it would be but waste of time to particularise; we shall therefore seek to give the reader no more than a general idea on the subject, and refer him chiefly to adverse authorities. The late Lord Congleton, well known to be an anti-Repealer, and one who, in his work on financial reform, laboured hard to cut the ground from under the Repealers, was obliged to admit that the amount uncredited to Ireland of her contributions to general taxes was at least an annual 300,000 *l.* He made, however, a gross error in this calculation, as at the time he wrote the foregoing (1831) Irish tea duties to the amount of between 400,000 *l.* and 500,000 *l.* were paid in British ports, and ought therefore to have been added to the sum mentioned, making it 700,000 *l.* instead of 300,000 *l.* There was, says the author, further, the benefit to the British Exchequer of the absentee drain." O'Connell's Case for Ireland, p. 311. Already quoted.

(In reference to Question 5602.)

Historical Sketch of the Uncredited Revenue of *Ireland*, heretofore, of late years, and at present absorbed by and included in the Credited Revenue of *Great Britain*.

Contains a letter addressed by Mr. Beresford, the Commissioner of Customs in Ireland, to Mr. Cook, the Under Secretary of the then Lord Lieutenant. This letter bears date 27 November 1799, and explains the exact position of things when it was written. It runs thus:—"The Act of Customs was passed in England two years, I think, before the Irish Act; by this Act the half Customs on colony goods, and the one-third subsidy on foreign goods, was retained in England on re-exportation to all parts. The Irish, therefore, suffered these goods to come into Ireland through England at so much less duty as was retained in England; by this means England has ever since raised the amount of this retention on Ireland." Castlereagh Correspondence, p. 180, vol. 3.

Such was the state of things before the Union; and the intentions, and as it appears ineffective operations of the framers of the Act of Union in relation to this uncredited revenue, are explained in subsequent portions of the Castlereagh Correspondence, edited by the late Marquis of Londonderry. A letter from Mr. Irving, who held a high position in the English Customs Department, wrote to Lord Auckland from Middle Scotland Yard, 31 October 1799, as follows:—"I now come to the commercial intercourse in foreign goods between the two countries. The whole of the articles subject to a duty on importation in Great Britain amount to about 1,600, of which about 250 on a medium of the last three years have produced a revenue of 500 *l.*, and upwards on each; the revenue arising from articles which produce under 500 *l.* each cannot be estimated at more than 30,000 *l.* or 40,000 *l.* throughout all Great Britain. Castlereagh Correspondence, p. 185, vol. 3.

Ireland imports only a few foreign or colonial articles:—viz., pepper, lemons, and oranges, salt, tea, deals, tobacco, wines, spirits, sugar, coffee, and rum, which produce a revenue of 500 *l.* each. By an Act of her own Legislature, she is bound to impose the same rate of duty as is chargeable in Great Britain on all colonial articles imported; the list is, therefore, reduced to four or five articles. The duties on all those articles that do not produce a revenue of 500 *l.*

App. No. 7.

on each ought to be increased to the rate of British duties. No man in the country can reasonably complain of such increase of rate when he reflects that on the consumption of the whole kingdom so small a sum is raised; but, in truth, very few of those articles which in Great Britain are less than 500 *l.* revenue, yield in Ireland more than 5 *l.* or 10 *l.* In order to render the system as simple as possible, and to prevent those delays and heavy expenses often incurred in obtaining drawbacks, I would take the liberty of proposing that the duty should be retained in the country into which the goods are first imported, and that the other country to which they are exported should have credit to the amount thereof. In case of four or five articles already enumerated whereon the rate of duty is higher than in Ireland, a drawback would be paid to the exporter from hence, equal to the difference between the British or Irish duties. In all cases such as tobacco and other articles warehoused, and upon which a small or no part of the duty is chargeable until they are delivered out for home consumption, all except the warehousing duty (should any warehousing duty be retained) would be collected on importation to Ireland.

See 8th Section of 6th Article of Union.

N. B. Ireland could have no objection to the plan of retaining the duties in the country into which the goods were first imported, as very few foreign articles are imported into this kingdom through the medium of Ireland, whereas the Irish receive the chief supply of their foreign articles from hence, consequently, the Irish trader will reap the advantage of having the duty advanced by the British merchant.

Castlereagh Correspondence, p. 297, vol. 3. Lord Castlereagh, in writing on the same subject to Mr. Rose (3 May 1800), stated that "The principle laid down in the treaty, is that neither country shall levy any duty on the consumption of the other, and that by the 6th Article, manufacture as well as produce is to be exported from each to the other duty free. It will be argued that this principle is most valuable to Ireland as being more an importing country of articles subject to duty than Great Britain, and that Great Britain ought to account with Ireland for the amount of duty retained. The objection in point of pecuniary importance I take to be trifling; as far as the manufacturing interest is concerned there is nothing that can be complained of, but, as it seems to depart from the strict principle of the 6th Article, I have thought it right to suggest it for Mr. Pitt's consideration, in order that I may receive his directions as to the explanation to be given."

8th Section 6th Article of the Union. Enacted, that all duty charged on the import of foreign or colonial goods into either country, shall on their exportation to the other be either drawn back, or the amount (if any be retained) shall be placed to the credit of the country to which they shall be so exported, so long as the expenditure of the United Kingdom shall be defrayed by proportional contributions.

Can a single instance of credit being given to Ireland under this Section and Clause be shown?

(In relation to Question 5666.)

IV.—Valuation of Income.

452 of 1863. London "Times," 27 February 1864. The practical, although not the arithmetical, correctness of Sir Edward Grogan's Return having been arraigned on the grounds that the valuation of landed property to the Income Tax is lower in Ireland than in England; being, as it is alleged, charged on the gross rental without deductions in the latter country, whilst in the former the basis for the imposition of the tax is taken from Sir Richard Griffith's valuation, the Return shows that the people of Great Britain pay 4*s.* 0¾*d.* in the 1 *l.* on the portions of their incomes which are assessed, whilst the people of Ireland pay 6*s.* 3¼*d.* in the 1 *l.* upon their incomes. The idea that the lands of Great Britain are charged on the gross rental without deductions, is contradicted by the Schedule to the Statute 5 & 6 Vict. c. 35; the Schedule of which states that the following allowances are to be made—and of course are made—in the valuation of lands: 1st. Land Tax when not redeemed is allowed for; 2d. Drainage Tax; 3d. Tenants' Rates and Taxes when paid by the landlord to be deducted from the rent. Again, relief is granted by the 83d Section for losses caused by floods or tempests.

5 & 6 Vict. c. 35.

Section 83d.

Were the last allowance made in Ireland, it would considerably cut down the assessments on income derived from undrained lands.

Mr. Hubbard, 13 May 1863. Assured the House of Commons that a surveyor and valuator named Lee, had informed him that in valuing houses he always allowed 15 per cent. for insurance and repairs, and was always sustained on appeal to the Court of Queen's Bench in England.

The Income Tax is charged upon five schedules, and the only one of them which a difference in the mode of assessment could affect would be Schedules A. and B.; as to the other three Schedules C., D., and E., they could not be, in anywise, or by any possibility, whatever, in the least degree influenced by any difference in the modes of assessing or valuing Schedules A. and B. If the incomes arising under Schedules A. and B. in Great Britain be valued too highly in proportion to similar incomes in Ireland, the amount assessed upon them could be brought down to the Irish level; if, on the other hand, the incomes arising under these Schedules be assessed too low in Ireland in proportion to similar incomes in Great Britain, they could be brought up to the British level, by deducting in each case the incomes yielded by Schedules C. D. and E., which are uninfluenced by the mode of valuation from the entire amounts levied under all the Schedules, and then ascertaining the sums that Schedules A. and B. should pay in Great Britain and Ireland respectively, to make up the revenue to its present amount.

The

The entire amounts assessed under the five Schedules of the Income Tax in Great Britain and Ireland are: — App. No. 7.

425 of 1863.

	Great Britain.	Ireland.
	£.	£.
Entire sum - - - -	301,380,730	21,638,976
Schedules C., D., and E. -	136,537,074	6,969,251
Leaving A. and B. - - £.	164,843,656	14,669,725

The 301,380,730 *l.* assessed to the Income Tax in Great Britain is paid as Schedules A. and B. are at present valued, at the rate of 4 *s.* 0¾ *d.* in the 1 *l.*; if, however, the amount it pays, namely, 61,460,749 *l.*, was to be raised by an Income Tax of 6 *s.* 3¼ *d.* in the 1 *l.*; Schedules C., D., and E., continuing as they at present are, it would only require an income of 195,187,074 *l.* to pay it; deducting, therefore, from that sum the 136,537,074 *l.* at present supplied by Schedules C., D., and E., it would only leave Schedules A. and B. liable to pay taxation 58,650,448 *l.* on the incomes and profits of the owners and occupiers of 57,372,277 statute acres of Great Britain; that is to say, about 1 *l.* 0 *s.* 5 *d.* the acre for the lands of Great Britain, with all the improvements on them.

Again, the 21,638,976 *l.* assessed to the Income Tax in Ireland is paid as Schedules A. and B. are at present valued, at the rate of 6 *s.* 3¼ *d.* in the 1 *l.*; if, however, the amount it pays, namely, 6,792,606 *l.* was to be raised by an income tax of 4 *s.* 0¾ *d.* in the 1 *l.*, Schedules C., D., and E. continuing as they at present are, it would require an income of 35,111,031 *l.* to pay it. Deducting, therefore, from that sum the 6,969,251 *l.* at present supplied by Schedules C., D., and E., it would leave Schedules A. and B. liable to pay 28,141,780 *l.* taxation on the incomes and profits of the owners and occupiers of 20,808,271 comparatively unimproved statute acres of Ireland; that is to say, about 1 *l.* 7 *s.* the acre, with all the disadvantages of a humid climate, and overflowing rivers.

Such a state of things completely contradicts all experience. The philosophical and able author of a standard work on the Rural economy of Great Britain and Ireland explains the proportions in which the different elements of which the gross produce of land is composed are distributed. Laverge.

The proportionate value of these elements, and of the areas which produce them, when reduced to English measures and English money, appear to be as follow:—

	England and Wales, page 91.	Scotland, page 313.	Ireland, page 351.
	£. s. d.	£. s. d.	£. s. d.
Proprietor's Rent, per acre - - -	1 3 5	- 10 -	- 10 -
Profits of Farmers - - - -	- 12 6	- 3 -	- 2 8
Taxes of course, Local - - -	- 7 9¾	- 1 -	- 1 8
Accessory Expenses - - - -	- 15 7½	- 6 -	- 1 8
Wages - - - - - -	- 19 -	- 8 -	- 16 -
TOTAL - - - £.	3 18 4	1 13 -	1 12 -

The taxation in Great Britain being 7 *s.* 9¾ *d.* for England and Wales, and 1 *s.* for Scotland, average 5 *s.* 5½ *d.* the acre, equal to 6 *l.* 18 *s.* 4 *d.* per cent. on the entire produce; the taxes in Ireland being put at 1 *s.* 8 *d.* the acre, amount to 5 *l.* 4 *s.* 2 *d.* per cent. on the gross produce; but that gross produce has grievously decreased since Laverge wrote, in 1854–5, and the additional charge for Medical Charities has been imposed since that period in Ireland. It appears pretty clear, therefore, that Ireland does, in spite of any difference in the valuation, pay a poundage rate of at least 50 per cent. more than Great Britain upon the income of her people, and that too without taking into account the evasions of Income Tax under Schedule D, which over and over again more than compensate for any slight advantage that may arise from a difference in the mode of assessment or valuation.

If it be assumed that Schedule D, whether in Great Britain or Ireland, is evaded to the extent of one-third, and that 29,867,177 *l.* be added to the amount assessed under all the schedules in Great Britain, it would increase the assessable income of that country to 331,247,907 *l.*; under those circumstances the 61,460,749 *l.* would call for a rate of taxation equal to 3 *s.* 8½ *d.*, and if it be assumed that Schedules A and B in Ireland are valued one-fourth lower than the like schedules in Great Britain, and that 3,250,888 *l.* be added to them, and one-third, 1,534,783 *l.*, be added to Schedule D in Ireland, the entire income would amount to 27,165,588 *l.*, upon which it would require a rate a little exceeding 5 *s.* in the 1 *l.* to raise a revenue of 6,792,606 *l.*

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It is clear, therefore, that a man enjoying an income of 1,200 *l.* a year in Great Britain, and paying 3 *s.* 5¼ *d.*, exclusive of an Income Tax at 7 *d.* in the 1 *l.*, could better afford to pay that 7 *d.* than a man enjoying an income of 1,200 *l.* a year in Ireland, and paying 5 *s.* 8¼ *d.* in the 1 *l.*, exclusive of an Income Tax at 7 *d.* in the 1 *l.*, could afford to pay that 7 *d.*

But be the proportions between the assessments and the actual values of landed properties in Great Britain and Ireland respectively what they may; it cannot alter the fact that Ireland ought not, in justice, to be called upon to pay more than the claims upon her fairly require, or those her abilities warrant.

PAPERS handed in by Mr. *Chisholm*, Chief Clerk in the Office of the Comptroller General of the Exchequer,—pages 336 to 421.

Appendix, No. 8.

App. No. 8.

EXPLANATION of Differences of various Amounts stated in certain Parliamentary Returns, referred to in Evidence given on 29th April 1864.

AN EXPLANATION of the DIFFERENCES of the following AMOUNTS, viz.—

(*See* Questions 529 to 553 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864).

In Return No. 353 of 1816, page 2.	In Return No. 256 of 1824, page 3.
GREAT BRITAIN.	GREAT BRITAIN.
On 1 February 1816:	Year ended 5 January 1816:
Annual Interest of Unredeemed Permanent Debt - - £. 24,181,035	Charge of Unredeemed Debt - £. 26,069,825
This amount is the calculated annual charge of the Debt on 1 February 1816. It is stated in the Return, No. 353, to include the Portuguese Loan, and to exclude the Irish and Imperial Loans, and Loan to the East India Company; it excludes also the charge for Life and Terminable Annuities, which is stated separately. It is stated to be *Interest*, and therefore excludes management of debt. The charge of the debt created on account of the 4,500,000 *l.* Loan raised in Great Britain for Ireland, in 1811, is stated to be included in the Irish Debt, and therefore excluded from the amount of 24,181,035 *l.*	This amount is stated in the Return, No. 256, to be the charge for *Interest* on the Funded Debt. It excludes, therefore, management of debt, but includes the Portuguese and Imperial Loans, as well as Life and Terminable Annuities. It includes also the charge on account of the 4,500,000 *l.* loan raised in Great Britain for Ireland in 1811, which was charged upon Great Britain by the Act 51 Geo. 3, c. 49.

	£.	£.
Annual Interest of Unredeemed Debt, as shown in Return No. 353 of 1816 -		24,181,035
Add, Interest of 6,300,000 *l.*, Stock created for 4,500,000 *l.* Loan, anno 1811 - - - - - - - -	198,000	
Less Interest on Stock redeemed by Sinking Fund -	14,522	
		183,478
Total annual Interest of Unredeemed Funded Debt of Great Britain on 1st February 1861, as shown in Finance Accounts, 1816, page 225 - - - - - - - - - - -	24,348,472	
Add, Interest on Portuguese Loan, page 225 - - -	16,041	24,364,513
Interest on Imperial Loan, page 225 - - - -	171,935	
Imperial Annuities, page 225 - - - - -	230,000	
		401,935
Life and Terminable Annuities, page 225 - - - - - -		1,303,375
Charge of Unredeemed Debt, as shown in Return No. 256 of 1824 - - £.		26,069,823

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EXPLANATION of DIFFERENCES of the following AMOUNTS, viz.—

(*See* Questions 554 to 557 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864).

In Return No. 353 of 1816, page 3.	In Return No. 256 of 1824, page 9.
IRELAND.	IRELAND.
On 1 February 1816:	For the Year ended 5 January 1816:
Annual Interest of Unredeemed Permanent Debt (British currency) - - - - - £. 3,925,950	Charge of Unredeemed Debt - £. 3,933,708
This amount is stated to include the Irish Debt payable in Great Britain, as well as the Interest on account of the Loan of 4,500,000 *l.* for Ireland, in 1811; but to exclude the Life and Terminable Annuities, which are stated separately.	This amount excludes the charge on account of the Loan of 4,500,000 *l.* for Ireland in 1811, which was charged by Parliament upon Great Britain, and it includes Life and Terminable Annuities.

	£.	£.
Amount as stated above in Return No. 353 of 1816 - - - - -		3,925,950
Deduct Interest of 6,300,000 *l.* Stock, created for 4,500,000 *l.* Loan, anno 1811 - - - - - - - - - - -	198,000	
Less Interest of Stock redeemed by Sinking Fund - -	14,522	
		183,478
		3,742,472
Add, Life and Terminable Annuities, as shown separately in Return No. 353 of 1816; viz.—		
Long Annuities - - - - - - - - -	145,145	
Less Amount created for 4,500,000 *l.* Loan, anno 1811 -	15,562	
	129,582	
Annuities for 19 years, from June 1797 - - - -	16,731	
Tontine Annuities - - - - - - - - -	44,924	
		191,237
Amount, as stated above, in Return No. 256 of 1824 - - - - £.		3,933,709

App. No. 8.

EXPLANATION of DIFFERENCES of the following AMOUNTS, viz.—

(*See* Questions 559 to 563 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864).

In Return No. 353 of 1816, page 2.	In Mr. Hume's Return No. 412 of 1844.
GREAT BRITAIN.	ENGLAND.
On 1 February 1816:—	In year ending 1 February 1816:—
Sinking Fund - - - £. 11,083,315	Sinking Fund - - - £. 13,452,096
This is stated to be the calculated annual amount on 1st Febuary 1816, applicable to the Sinking Fund of Great Britain, including the Sinking Fund of the Portuguese Loan, and excluding the Sinking Fund of the 4,500,000 *l.* Loan for Ireland, anno 1811.	This is a wholly different amount from that stated in No. 353 of 1816, as the *annual amount applicable* to the Sinking Fund of Great Britain as calculated on 1st February 1816. It is the *amount actually appropriated* to the Sinking Fund in England in the year ending 1st February 1816, including the Sinking Fund of the Irish Debt funded in England, the Imperial Debt, and the Portuguese Debt. Besides comprehending different items, the one is a charge estimated at the beginning of the year, the other the ascertained amount at the end of the year.
£.	
Amount of actual Sinking Fund, Great Britain, on 1st February 1816, excluding Irish Debt funded in Great Britain, as shown in the Finance Accounts of 1816, page 229 - - - - - 11,130,557	The several sums of which the amount of 13,452,096 *l.* is composed are stated in detail in the Finance Accounts 1816, page 204, under the following head, viz.:—
Deduct 1 per cent. Sinking Fund on Funded Debt, and on Long Annuity, created by 4,500,000 *l.* Loan for Ireland in 1811 - £. 63,544	
And Interest on capital redeemed by ditto - 14,522 78,066	
11,052,491	
Add, Sinking Fund of Portuguese Debt - - - - - - 40,824	
£. 11,093,315	
There appears a difference of exactly 10,000 *l.* in excess in the amount of Sinking Fund thus deduced from the Finance Accounts, as compared with the amount stated in the Return No. 353 of 1816.	

£.	£.
Total amount actually received by the Commissioners for the Reduction of the National Debt, in the year ending 5th January 1816	13,578,627
From which should be deducted the Sinking Fund of the Loan to the East India Company, per 52 Geo. 3, c. 135, this Act not being amongst those specified in the heading of the Return No. 412 of 1844 - - - - -	126,531
Amount as stated above - £.	13,452,096

EXPLANATION of DIFFERENCES of the following AMOUNTS, viz.—

(*See* Questions 564 to 566 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864).

In Return No. 353 of 1816, page 3.	In Return No. 412 of 1844, page 4.
IRELAND. On 1 February 1816:— Sinking Fund - - - - £. 2,294,855	IRELAND. In the Year ending 1 February 1816:— Sinking Fund - - - - £. 657,416
This amount also is the calculated sum applicable to the Sinking Fund of the Irish Debt, including the Debt funded in Great Britain, in which that created by the Loan of 4,500,000 *l.*, in 1811, is also stated to be included.	This amount is wholly different from that stated in the Return of 1816.
Annual sum applicable to the reduction of the debt in Ireland, as shown by Finance Accounts for Ireland, in 1816, page 92:—	It is thus shown in the Finance Accounts for Ireland of 1816, page 82.
£. Irish currency - - - 736,430 In British currency - - 679,781 Annual sum applicable to the reduction of the Irish Debt in Great Britain, *see* Finance Accounts, page 229 - - - - - 1,537,007 Add 1 per cent. Sinking Fund on Funded Debt and Long Annuity, created by 4,500,000 *l.* Loan, for Ireland, in 1811 - £. 63,544 And Interest on Capital redeemed by ditto - 14,522 78,066 Amount of Sinking Fund, as stated above in Return, No. 353, of 1816 - - £. 2,294,854	Total amount actually received by the Commissioners for the Reduction of the National Debt in Ireland, in the year ending 5th January 1816:— Irish currency - - - £. 712,201 In British currency - - 657,416

App. No. 8.

EXPLANATION of the DIFFERENCES of the following AMOUNTS, viz.:—

(*See* Questions 567 to 578 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864.)

In Return No. 353 of 1816, page 2.		In Return No. 256 of 1824, page 3.	
GREAT BRITAIN.		GREAT BRITAIN.	
On 1 February 1816:—		Year ending 5 January 1816:—	
Unfunded debt unprovided for	£. 25,516,926	Unfunded Debt in *Exchequer Bills* - - - -	£. 41,441,900

The difference between these two amounts arises from the one being the amount of *unfunded debt unprovided for*, the other *Exchequer Bills provided for and unprovided for*. A reference to the Finance Accounts of 1816, pages 233 to 240, showing an Account of Unfunded Debt outstanding on 5th January 1816, will more clearly explain the difference between those two amounts. The following is an Abstract of this Account:—

Unfunded Debt on 5 January 1816.	Provided for.	Unprovided for.	TOTAL.
	£.	£.	£.
Exchequer Bills (*see* Return No. 256 of 1824) -	19,772,800	21,669,100	41,441,900
Demands outstanding for Miscellaneous Services -	530,535	- -	530,535
Treasury Warrants and Bills unsatisfied - - -	- -	1,026,131	1,026,131
Demands for Army Services - - - - -	1,030,109	- -	1,030,109
Demands for Barrack Department - - - -	- -	125,005	125,005
Ordnance Debentures - - - - - - -	848,857	28,000	876,857
Navy Debt - - - - - - - - -	- -	3,694,821	3,694,821
TOTAL - - - £.	22,182,301	26,543,057	48,725,359
Deduct Treasury Warrants and Bills, probably provided for between 5th January and 1st February 1816 - - - - - - -		1,026,131	
TOTAL unfunded debt of Great Britain unprovided for, as stated above in Return No. 353 of 1816 - - - - - - - - - -	- - £.	25,516,926	

App. No. 8.

EXPLANATION of the DIFFERENCES of the following Amounts; viz.:—

(*See* Questions 578 to 582 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864.)

In Return No. 353 of 1816, page 2.	In Return No. 256 of 1824, page 9.
IRELAND.	IRELAND.
On 1 February 1816:—	Year ended 5 January 1816:—
Unfunded debt unprovided for - £. 2,496,922	Unfunded debt in Treasury Bills, £. 2,497,807

The total Unfunded Debt of Ireland, outstanding on 5th January 1816, provided for and unprovided for, is shown in the Finance Accounts for Ireland, anno 1816, page 95. The amounts, reduced to British currency, are as follows:—

Unfunded Debt on 5 January 1816.	Provided for.	Unprovided for.	TOTAL.
	£.	£.	£.
Exchequer Bills (Irish Treasury Bills) - - -	885	2,496,922	2,497,807
Loan Debentures, at 4 *l.* per cent. interest - -	2,054	- -	2,054
Lottery prizes, outstanding from 1782 to 1861 -	23,717	- -	23,717
£.	26,656	2,496,922	2,523,578

EXPLANATION of the DISPOSAL of the following AMOUNT, viz.:—

(*See* Questions 665 to 670 of Evidence of Mr. *W. G. Anderson* and Mr. *H. W. Chisholm*, on 29 April 1864.)

In Report of Committee on Public Income and Expenditure of Ireland, No. 214, of 1815, pages 7 and 35.

Amount of 5,864,165 *l.*, Balance of Unfunded Debt and Demands outstanding at the Disposal of the Irish Exchequer on 5th January 1815, viz.—

	Irish Currency.	British Currency.
	£.	£.
Balance then in the Irish Treasury - -	1,689,282	1,559,338
Remains of Irish Loan, 1814 - - -	322,500	297,693
Ditto - British Loan, 1814 - - -	3,852,383	3,556,046
£.	5,864,165	5,413,077

These balances were disposed of as follows:—

The sum of 1,689,282 *l.* Irish currency, is credited to Ireland in the Finance Accounts for Ireland of the following year ending 5 January 1816, page 3; and the same sum, in British currency, amounting to 1,503,766 *l.*, after deducting the Civil List balance and other balances for local expenditure, not carried forward from year to year, is credited in the balance sheets of Irish Income and Expenditure for the year ending 5th January 1816, contained in the Report on the Irish Poor, No. 667 of 1830, pages 91 and 99.

The two remaining balances of Loans, 1814, are credited to the Irish Exchequer in the Finance Accounts for Ireland, anno 1816, page 39, and are shown to have been paid into the Irish Treasury, and included in the total amount of 11,091,689 *l.*, on account of public loans in the year ended 5th January 1816. The same sum of 11,091,689 *l.*, Irish currency, or 10,238,482 *l.*, British currency, raised by loan, is also credited in the statement of Irish Exchequer Receipts for the year ending 5th January 1816, contained in the Report of the Irish Poor, No. 667 of 1830, page 91.

The whole amount of 5,864,165 *l.* is thus shown to have been used as assets and made applicable to Irish Expenditure in the year ending 5th January 1816.

Exchequer, 20 May 1864. *H. W. Chisholm*, Chief Clerk.

Appendix, No. 9.

AN ACCOUNT of the Net Public Income and Expenditure of Great Britain, as shown by the Receipts into and the Year; showing also, the Amounts of other Receipts into and Issues from the Exchequer, and the Amount

	£. s. d.	£. s. d.
Balances in the Exchequer on 5th January 1800		7,749,247 18 1
NET RECEIPTS, viz.:—		
Customs (including £.4½ per cent. duty, 21,539*l.* 0*s.* 8*d.*, and Seizures of uncustomed and prohibited goods, 55,115*l.* 3*s.* 1*d.*)	6,799,556 15 –	
Excise (including amount appropriated for ancient grants in perpetuity, paid by Receiver General, 14,000*l.*)	10,594,486 17 7	
Stamps (including Licenses of Hawkers and Pedlars, and Hackney Coaches, 30,045*l.* 16*s.* 3*d.*)	2,621,275 12 –	
Land and Assessed Taxes, and Duties on Pensions, Offices and Personal Estates, (including War Assessed Taxes, 425,690*l.* 1*s.* 10*d.*)	5,092,648 – 10	
Income Duty	4,513,088 – 9	
Post Office (including amount appropriated for Ancient Grants in perpetuity, paid by Receiver General, 16,200*l.*, and allowances to Clerks in Secretary of State's Office, 2,500*l.*; and excluding charges of management, 221,505*l.* 15*s.* 7*d.*; viz.:—Salaries, &c., 186,756*l.* 3*s.* 3*d.*; Packets, 34,749*l.* 12*s.* 4*d.*)	732,200 – –	
Crown Lands	966 13 4	
Miscellaneous; viz.:—	£. s. d.	
First Fruits and Tenths	12,584 9 1	
Other small branches of the Hereditary Revenue	1,424 3 6	
Imprest Monies repaid, &c.	102,151 14 6	
Surplus Fees of Regulated Offices	60,081 – 2	
Proceeds of Corn sold for the use of the Government	201,000 – –	
Voluntary Contributions, per 38 Geo. 3, c. 16	78,979 18 9	
Lottery, 1799, in full of 703,541*l.* 13*s.* 4*d.*, per 39 Geo. 3, c. 91, £.138,500 – –		
Lottery, 1800, in part of 826,250*l.*, per 39 & 40 Geo. 3, c. 52, 621,250 – –		
	789,750 – –	
	1,245,971 6 –	
Total Income £.		31,600,193 5 6
Repayment of Advances for the relief of merchants or other public objects		484,769 1 1
Amount Received from Ireland for interest, &c. on loans for the service of Ireland, pro 1797, 1798, 1799, and 1800		625,687 8 8
Amount Raised by Contributions to annuities, in full of 15,500,000*l.* loan, anno 1799, per 39 Geo. 3, c. 60	281,904 16 6	
Ditto ditto ditto ditto in part of 20,500,000*l.* loan, anno 1800, per 39 & 40 Geo. 3, c. 22, including 2,528,983*l.* 12*s.* 2*d.*, principal and interest of Exchequer bills paid in as cash	20,214,941 11 –	
Total raised by creation of funded debt £.	20,496,846 7 6	
Amount Raised by issue of Exchequer Bills; viz.:—		
Supply Bills for Exchange £. 10,637,400 – –		
Supply Bills for Public Service 8,613,900 – –		
	19,251,300 – –	
Bills in anticipation of annual duties, loan, &c.	6,743,000 – –	
	25,994,300 – –	
TOTAL raised by creation of Funded and Unfunded Debt £.		46,491,146 7 6
£.		86,951,044 – 10

* A portion only of the whole amount of the Loan of 2,000,000*l.* raised for Ireland in Great Britain for the year 1800 was remitted in money, the remainder being drawn for the sum of 16,727,052*l.* 11*s.* 5*d.*, the Total Expenditure for Army Services in Great Britain, as above stated. But the actual amount so drawn is not separately shown in the

Exchequer, 2 May 1864.

Appendix, No. 9.

Issues from the Exchequer, in the Year ended 5 January 1801, together with the Balances at the beginning and end of raised by Creation of Debt, and the Amount applicable for the Reduction of Debt, within the said Year.

	Annuities, Interest, &c.	Management.	Total.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest and Management of the Public Debt; viz.—				
To the Bank of England, on their Annuity, at 3 *l.* per cent.	350,604 – –	5,898 3 6	356,502 3 6	
South Sea Company - - - ditto - - - -	618,065 10 9	14,786 18 8	632,852 9 5	
£. 5 per Cent. Annuities	2,412,521 6 8	21,712 13 9	2,434,234 – 5	
£. 4 per Cent. Annuities	1,790,514 7 10	20,143 5 8	1,810,657 13 6	
£. 3 per Cent. Reduced	1,744,763 1 6	26,601 13 9	1,771,364 15 3	
£. 3 per Cent. Consols	6,904,452 8 8	121,872 1 2	7,026,324 9 10	
£. 3 per Cent. Guaranteed Imperial Annuities	219,983 16 8	3,309 9 4	223,293 6 –	
£. 3 per Cent. Annuities, 1726	30,000 – –	450 – –	30,450 – –	
Total Funded Debt, exclusive of £. 1,406,650. 2. 2., Dividends of Sinking Fund £.	14,070,904 12 1	214,774 5 10	– – –	14,285,678 17 11
Exchequer Life and Terminable Annuities	124,121 7 5	5,530 – –	129,651 7 5	
Long Annuities	1,017,405 19 2	11,445 16 4	1,028,851 15 6	
Short Annuities, expiring 5 January 1808, and Guaranteed Imperial Annuities, expiring 1 May 1819	648,333 – 11	7,293 14 10	655,626 15 9	
Total Life and Terminable Annuities £.	1,789,860 7 6	24,269 11 2	– – –	1,814,129 18 8
Interest and Circulation of Exchequer Bills, Supply	395,747 9 8	2,362 11 9	– – –	924,463 1 10
Ditto - ditto - in anticipation of Annual Duties, Loan, &c.	526,353 – 5			
£.	922,100 10 1	2,362 11 9		
Bank of England and South Sea Company, Expenses of passing Accounts for Annuities	– – –	1,479 18 1	1,479 18 1	
Discount for prompt Payment, and Bank Charges of receiving 15,500,000 *l.* Loan, anno 1799	162,612 9 2	12,489 15 5	175,102 4 7	176,582 2 8
Total Interest, &c. of the Public Debt Paid in Great Britain			– – –	17,200,854 1 1
Deduct, Interest and Management of the Irish Debt payable in Great Britain (*see* below)			– – –	478,175 5 4
Total Interest, &c. of the Public Debt of Great Britain			– – –	16,722,678 15 9
Civil Government; viz.—				
Civil List, 1st Class, His Majesty's Privy Purse, and Annuities to the Royal Family			196,500 – –	
,, 2d Class, Salaries of Lord Chancellor, Speaker, Judges, &c.			33,250 16 6	
,, 3d Class, Foreign Ministers			65,448 – 10	
,, 4th Class, His Majesty's Tradesmen's Bills			165,824 13 –	
,, 5th Class, Salaries of His Majesty's Household			70,472 14 2	
,, 6th Class, Pensions and Annuities			103,561 1 11	
,, 7th Class, Fees and Salaries			59,619 17 8	
,, 8th Class, Salaries of Commissioners of the Treasury and Chancellor of the Exchequer			13,822 – –	
,, Contingent and occasional Payments (including Advances for Supply Grants, pursuant to Addresses of the House of Commons)			330,790 – 4	
Total Civil List £.			1,039,289 4 5	
Pensions granted by Parliament; viz.—To the Royal Family		£. 136,000 – –		
Other Pensions and Annuities		48,020 – –	184,020 – –	
Salaries and Allowances			24,809 17 2	
Courts of Justice			49,401 12 7	
Miscellaneous Payments out of the Consolidated Fund			33,091 9 2	
Queen Anne's Bounty for Augmentation of poor Livings, out of First Fruits and Tenths			12,584 9 –	
Ancient Grants, &c. out of Excise and Post Office Revenues			30,200 – –	
Salaries in West India Islands and Pensions, including 1,000 *l.* in perpetuity to Earl Kinnoul, out of 4½ per cent. Duty			22,973 18 9	
Lottery, 1799: Prizes paid, 500,000 *l.*; Discount for prompt Payment of Contributions, 756 *l.* 4 *s.* 8 *d.*; Bank Charges, 1,000 *l.*; Expenses of Management, 9,500 *l.*			511,256 4 8	
Miscellaneous Supply Grants (after deducting 76,664 *l.* 5 *s.* 5 *d.* Repayments to Civil List, for Advances pursuant to Addresses)			691,979 14 3	2,599,606 10 –
Army Services			16,727,652 11 5	
Navy Services			14,706,781 8 3	
Ordnance Services			1,662,927 5 –	
				33,097,361 4 8
Total Expenditure £.				52,419,646 10 5
Advances for the Relief of Merchants, or other Public Objects			– – –	11,000 – –
Amount Remitted to Ireland, in part of 2,000,000 *l.*, being the proportion granted for the Service of Ireland, out of the Loan of 20,500,000 *l.*, per anno 1800			– – –	905,957 18 10*
Interest and Management of the Irish Debt payable in Great Britain			– – –	478,175 5 4
To the Commissioners for the Reduction of the National Debt:				
For Sinking Fund, Great Britain			4,620,479 1 10	
Ditto - ditto - of the Irish Debt payable in Great Britain			147,512 3 4	
			4,767,991 5 2	

Issued to pay off Principal of Exchequer Bills; viz.	In Exchange. £. s. d.	In Money. £. s. d.	Total. £. s. d.	
Supply	4,591,600 – –	3,316,500 – –	7,908,100 – –	
In anticipation of Annual Duties, Loans, &c.	6,045,800 – –	6,793,630 3 2	12,839,430 3 2	
			20,747,530 3 2	
Total applicable to the Reduction of Debt			– – –	25,515,521 8 4
Balances in the Exchequer on 5 January 1801			– – –	7,620,742 17 11
			£.	86,951,044 – 10

by the Irish Treasury in Bills upon the Paymaster General, which were met by issues from the British Exchequer for Army Services. The amount so drawn is included in books of the Exchequer, nor in the Annual Revenue books of the Treasury, which show the Exchequer Issues, and it is from these books that the above account is made out.

H. W. Chisholm, Chief Clerk.

Appendix, No. 10.

PUBLIC INCOME AND EXPENDITURE, MONEY RAISED, &c.—Great Britain and Ireland, 1801—1816.

(*Note.*—These Accounts are all made out for the financial year ending 5 January. Thus the Account for the year 1801 is for the year ending 5 January 1802.)

I.—Gross and Net Revenue—Great Britain.

AN ACCOUNT Explanatory of the Gross Revenue of *Great Britain* in each Year, from 1801 to 1816 inclusive; and of the Net Revenue applicable to Expenditure, as stated in the Return, No. 256, of Session 1824.

(From the Accounts of Public Income, as stated in the Annual Finance Accounts.)

	1801.	1802.	1803.	1804.	1805.	1806.	1807.	1808.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Arrears and Balances at the beginning of the Year	1,117,020 2 7	1,228,298 5 3	1,391,951 17 4	1,263,724 15 9	1,348,708 – 3	1,482,201 14 1	1,555,081 18 11	1,462,264 – 4
Gross Receipt within the Year	39,673,220 1 3	41,931,747 18 9	42,760,895 8 –	50,164,443 8 11	55,041,771 5 9	58,761,859 11 7	64,805,395 13 –	67,054,618 2 1
Total Gross Receipt (as per Return, No. 256, 1824, after deducting Receipts from Ireland, stated below)	40,790,240 3 10	43,160,046 4 –	44,152,847 5 4	51,428,168 4 8	56,390,479 6 –	60,244,061 5 8	66,360,477 11 11	68,516,882 2 5
Deduct Drawbacks, &c.	3,349,674 13 5	3,937,753 7 5	3,339,105 3 7	2,714,427 6 5	2,794,247 11 –	2,886,196 19 5	3,472,014 18 1	2,673,750 7 8
Management of Revenue	2,025,469 1 1	1,982,079 5 11	1,955,368 2 11	2,135,176 15 10	2,257,185 19 2	2,375,828 17 3	2,699,048 1 7	2,816,568 12 11
Total Deduction	5,375,143 14 6	5,919,832 13 4	5,294,473 6 6	4,849,604 2 3	5,051,433 10 2	5,262,025 16 8	6,171,062 19 8	5,490,319 – 7
Remaining applicable to Expenditure, viz.:								
Payments out of Revenue in progress to Exchequer	2,102,430 18 9	1,441,301 8 2	765,509 18 3	930,336 1 5	864,330 15 9	787,836 16 5	1,036,868 3 9	1,301,139 10 –
Exchequer Receipts	32,175,012 7 8	34,561,687 15 4	36,757,131 3 11	44,297,801 18 1	48,995,263 13 9	52,639,013 5 3	57,688,472 1 6	60,063,322 6 3
Arrears and Balances at end of the year	1,137,653 2 11	1,237,224 7 2	1,335,732 16 8	1,350,426 2 11	1,479,451 6 4	1,555,185 7 4	1,464,074 7 –	1,662,101 5 7
	35,415,096 9 4	37,240,213 10 8	38,858,373 18 10	46,578,564 2 5	51,339,045 15 10	54,982,035 9 –	60,189,414 12 3	63,026,563 1 10
Deduct Receipts from Ireland, viz.:								
To pay Charges of Debt payable in England	803,799 16 7	890,281 2 8	983,274 – 4	1,275,178 17 1	1,592,570 10 5	1,751,663 – 4	1,967,677 14 –	2,055,123 6 1
Towards Balance of proportion due of Joint Expenditure	—	—	—	—	—	—	—	—
Total Receipts from Ireland	803,799 16 7	890,281 2 8	983,274 – 4	1,275,178 17 1	1,592,570 10 5	1,751,663 – 4	1,967,677 14 –	2,055,123 6 1
Net Revenue of Great Britain	34,611,296 12 9	36,349,932 8 –	37,875,099 18 6	45,303,385 5 4	49,746,475 5 5	53,230,372 8 8	58,221,736 18 3	60,971,439 15 9
Net Revenue, as stated in Return, No. 256, 1824 £.	34,611,296 12 9	36,349,932 8 –	37,875,099 18 6	45,303,385 5 4	49,746,475 5 5	53,230,372 8 8	58,221,736 18 3	60,971,439 15 9

	1809.	1810.	1811.	1812.	1813.	1814.	1815.	1816.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Arrears and Balances at beginning of the Year	1,664,070 17 10	1,989,925 5 11	1,877,518 7 5	2,033,577 12 2	2,196,101 1 5	2,102,472 9 8	2,410,330 3 3	2,354,209 12 10
Gross Receipt within the Year	70,240,226 14 6	74,040,543 16 6	71,113,588 6 –	70,435,679 12 4	79,448,111 3 9	81,334,292 9 –	85,311,706 16 11	73,022,675 16 11
Total Gross Receipt (as per Return No. 256, 1824, after deducting receipts from Ireland, stated below)	71,904,297 12 4	76,030,469 2 5	72,991,106 13 5	72,469,257 4 6	81,644,212 5 2	83,436,764 18 8	87,722,037 – 2	75,376,885 9 9
Deduct Drawbacks, &c.	3,790,822 4 1	3,907,551 7 2	2,921,316 15 8	2,751,905 10 3	4,111,734 16 1	4,539,419 7 2	4,109,704 7 3	5,056,479 19 5
Management of Revenue	2,886,201 – 5	2,934,876 – 10	3,096,581 16 4	3,273,242 18 9	3,504,938 11 5	3,573,261 11 5	3,663,662 12 9	3,740,985 1 4
Total Deduction	6,677,023 4 6	6,842,427 8 –	6,017,898 12 –	6,025,148 9 –	7,616,673 7 6	8,112,680 18 7	7,773,367 – –	8,797,465 – 9
Remaining applicable to Expenditure, viz.:								
Payments out of revenue in progress to Exchequer	1,102,159 – 1	1,217,849 10 6	976,333 11 11	1,036,597 2 5	1,000,052 12 3	811,508 4 4	768,989 4 1	733,148 14 11
Exchequer Receipts	62,129,781 3 10	66,098,127 11 2	63,965,047 12 4	63,211,422 12 7	70,926,215 16 6	72,131,214 2 2	76,834,494 16 2	63,663,890 7 8
Arrears and Balances at end of the Year	1,995,334 3 11	1,872,064 12 9	2,031,826 17 2	2,196,089 – 6	2,101,270 8 11	2,381,361 13 7	2,350,185 19 11	2,182,381 6 5
	65,227,274 7 10	69,188,041 14 5	66,973,208 1 5	66,444,108 15 6	74,027,538 17 8	75,324,084 – 1	79,948,670 – 2	66,579,420 9 –
Deduct Receipts from Ireland, viz.:								
To pay Charges of Debt payable in England	2,260,436 5 8	2,448,470 10 9	2,752,796 11 10	2,793,313 3 9	3,198,475 2 10	3,534,255 6 10	3,981,783 6 2	4,558,558 8 1
Towards Balance of proportion due of Joint Expenditure	– – –	– (a) –	– (a) –	– (b) –	3,956,276 – –	(c) 2,770,000 – –	6,107,986 12 3	1,184,009 8 5
Total Receipts from Ireland	2,260,436 5 8	2,448,470 10 9	2,752,796 11 10	2,793,313 3 9	7,154,751 2 10	6,304,255 6 10	10,089,769 18 5	5,742,567 16 6
Net Revenue of Great Britain	62,966,838 2 1	66,739,571 3 8	64,220,411 9 7	63,650,795 11 9	66,872,787 14 10	69,019,828 13 3	69,858,900 1 9	60,836,852 12 6
Net Revenue, as stated in Return No. 256, 1824	62,966,838 2 1	(d) 66,639,571 3 8	64,220,411 9 7	63,650,795 11 9	(d) 66,872,587 14 10	(d) 69,019,728 13 3	69,858,900 1 9	60,836,852 12 6

(a) The sums of 1,270,000 *l.* in 1810, and 1,405,000 *l.* in 1811, were paid to Great Britain by Ireland, on Account of the Balance of the proportion of Joint Expenditure due from Ireland, and appear to have been actually applied in aid of the Deficiency of Ways and Means, in each of those years, to pay off Exchequer Bills and Loans Raised in Great Britain;

II.—Gross and Net Revenue—Ireland.

In Irish Currency, as shown in the Finance Accounts. (Sums converted into British Currency are shown in *italics*.)

	1801.†	1802.	1803.	1804.	1805.	1806.	1807.	1808.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Arrears and Balances at beginning of the year	653,116 18 10	610,726 17 4	685,788 11 9	1,169,268 1 1	1,135,953 17 7	1,170,473 7 6	1,181,730 18 10	1,296,470 6 9
Gross Receipt	3,616,091 16 9	4,794,016 16 10	4,028,348 7 2	4,349,257 14 8	4,513,012 – –	5,099,383 19 9	5,884,192 9 5	5,761,021 12 11
Total Gross Receipts, including Arrears and Balances	4,269,208 15 7	5,404,743 14 2	4,714,136 18 11	5,518,525 15 9	5,648,965 17 7	6,269,857 7 3	7,065,923 8 3	7,057,491 19 8
Gross Receipts in British Currency, as stated in Return No. 256, 1824	*3,940,808 2 1*	*4,988,994 3 10*	*4,351,511 – 7*	*5,094,023 16 1*	*5,214,430 – 10*	*5,787,560 12 10*	*6,522,390 16 10*	*6,514,607 19 9*
Deduct Drawbacks, &c.*	246,822 15 –	294,989 11 10	245,701 7 4	320,653 3 10	221,251 2 5	194,099 18 9	341,711 13 11	285,900 5 11
Management of Revenue	402,002 8 2	411,045 2 1	440,661 15 6	449,094 19 2	443,250 6 1	455,653 3 3	528,663 10 –	646,692 1 2
Total Deduction £.	648,825 3 2	706,034 13 11	686,363 2 10	769,748 3 –	664,501 8 6	649,753 2 –	870,375 3 11	932,592 7 1
Remaining applicable to Expenditure, viz.:								
Payments out of Revenue in progress to Exchequer	104,530 1 3	124,652 15 11	139,554 – 2	118,585 9 6	147,851 15 6	162,868 2 11	145,922 16 4	208,120 18 11
Exchequer Receipt	2,996,368 7 –	3,888,184 18 4	3,101,807 9 6	3,494,238 5 8	3,666,139 6 2	4,275,505 3 6	4,753,155 1 3	4,783,943 18 7
Arrears and Balances at the end of the year	519,485 4 2	685,788 11 10	784,408 7 9	1,135,953 17 7	1,170,473 7 5	1,181,730 18 10	1,296,470 6 9	1,132,834 15 1
Deceased Collectors' Balances	– – –	82 14 2	2,003 18 8	—	—	—	—	—
Net Revenue of Ireland	3,620,383 12 5	4,698,709 – 3	4,027,773 16 1	4,748,777 12 9	4,984,464 9 1	5,620,104 5 3	6,195,548 4 4	6,124,899 12 7
Ditto – in British Currency	*3,341,892 11 6*	*4,337,269 17 1*	*3,717,945 1 –*	*4,383,487 1 –*	*4,601,044 2 3*	*5,187,788 11 –*	*5,718,967 11 9*	*5,653,753 10 1*
Net Revenue as stated in Return No. 256, 1824 £.	3,341,892 11 6	4,337,269 17 1	3,717,942 – –	4,383,487 1 –	4,600,953 – –	5,187,908 – –	5,718,967 11 9	5,653,753 10 1

	1809.	1810.	1811.	1812.	1813.	1814.	1815.	1816.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Arrears and Balances at beginning of the year	1,156,350 18 9	1,125,239 16 –	1,051,193 13 4	1,134,461 16 6	1,104,040 11 –	1,184,202 16 4	1,133,294 3 2	1,156,408 4 6
Gross Receipt	5,658,779 14 11	5,381,102 17 11	5,847,458 5 9	6,422,246 9 2	6,670,755 10 –	7,264,628 15 3	7,479,409 16 2	6,524,916 15 –
Total Gross Receipts, including Arrears and Balances	6,815,130 13 8	6,506,342 13 11	6,898,651 19 1	7,556,708 5 8	7,774,796 1 –	8,448,831 11 7	8,612,703 19 4	7,681,324 19 6
Gross Receipt in British Currency, as stated in Return No. 256, 1824	*6,290,889 17 3*	*6,005,854 15 11*	*6,367,986 8 5*	*6,975,423 – 8*	*7,176,734 16 4*	*7,798,921 9 2*	*7,950,188 5 7*	*7,090,453 16 6*
Deduct Drawbacks, &c.*	161,297 9 6	341,062 1 1	268,249 8 9	224,292 3 6	133,030 8 10	275,484 13 5	200,440 13 3	380,160 14 3
Management of Revenue†	788,310 9 4	877,507 3 10	898,073 1 3	895,085 7 9	897,591 7 3	969,435 13 1	1,039,623 7 1	1,014,342 5 2
Total Deduction £.	949,607 18 10	1,218,569 4 11	1,166,322 10 –	1,119,377 11 3	1,030,621 16 1	1,244,920 6 6	1,240,064 – 4	1,394,502 19 5
Remaining applicable to Expenditure, viz.:—								
Payments out of Revenue in progress to Exchequer	218,328 16 9	349,723 9 2	193,543 5 1	198,935 6 3	207,672 13 6	215,508 4 8	186,825 6 7	188,604 19 3
Exchequer Receipt	4,521,954 2 1	3,886,856 6 6	4,369,469 17 8	5,124,749 2 8	5,354,838 9 1	5,855,173 16 8	6,030,041 14 9	4,941,465 19 –
Arrears and Balances at end of the year	1,125,239 16 –	1,051,193 13 4	1,169,316 6 4	1,113,646 5 6	1,181,663 2 4	1,133,229 3 9	1,155,772 17 8	1,156,751 1 10
Net Revenue of Ireland	5,865,522 14 10	5,287,773 9 –	5,732,329 9 1	6,437,330 14 5	6,744,174 4 11	7,203,911 5 1	7,372,639 19 –	6,286,822 – 1
Ditto – in British Currency	*5,414,328 13 8*	*4,881,021 12 11*	*5,291,381 – 8*	*5,942,151 8 8*	*6,225,391 12 3*	*6,649,764 4 8*	*6,805,513 16 –*	*5,803,220 6 3*
Net Revenue as stated in Return, No. 256, 1824 £.	5,414,328 13 8	4,881,021 12 11	5,291,381 – 8	5,942,151 8 8	6,225,391 12 3	6,649,766 4 8	6,805,513 16 –	5,803,220 6 3

* The sums here stated as Drawbacks, &c., are the amounts shown in the Finance Accounts, after deducting certain amounts subsequently included in the expenditure as payments out of the Revenue in progress to the Exchequer, and which are shown in Account No. IV. of this Appendix.

† Two different accounts of the Public Income of Ireland for the year ending 5 January 1802, are shown in the Finance Accounts. The first, in the Finance Accounts of 1802; the second, and corrected account, in the Finance Accounts of 1803.
The amounts of Gross and Net Revenue stated in the Return, No. 256, of 1824, are taken from the first Account in the Finance Accounts of 1802, and are as stated above.
The accounts of expenditure, including the amount applied to management of revenue, agree, so far as regards the management of revenue, with the second and corrected account of the Public Income, in the Finance Accounts of 1803, according to which the account for the year 1801, as stated above, should be corrected as follows:—

	£. s. d.
Gross Receipt	3,623,366 13 3
Arrears and Balances at beginning of year	718,717 17 5
	4,342,114 10 8
Deduct Drawbacks, &c.	249,959 11 –
Management of Revenue	380,529 14 1
Total Deductions £.	630,489 5 1

	£. s. d.
Remaining applicable to Expenditure, viz.:	
Payments out of Revenue in progress to Exchequer	104,530 1 3
Exchequer Receipt	2,996,368 7 –
Arrears and Balances at the end of the year	616,726 17 4
	3,711,625 5 7
British Currency £.	*3,426,115 12 10*

III.—AN ACCOUNT explanatory of the Amounts of PAYMENTS for NATIONAL OBJECTS out of the REVENUE of *Great Britain*

	1801.	1802.	1803.	1804.	1805.	1806.	1807.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bounties for Fisheries, Corn, &c.	1,727,542 6 7	1,059,276 4 –	305,379 19 2	336,524 – 11	313,156 19 8	342,163 4 3	438,991 13 8
Pensions on Hereditary Revenue	27,700 – –	27,700 – –	27,700 – –	27,700 – –	97,700 – –	27,700 – –	27,700 – –
Militia and Deserters' Warrants, &c., viz.:							
Militia, Defence of the Realm, Volunteers, Army of Reserve, Levy *en masse*, Yeomanry Cavalry, Population Act	41,209 14 8	110,956 5 2	108,405 1 8	266,732 5 2	294,736 14 1	164,397 16 8	208,197 10 1
Expenses under Land-tax Redemption Act	(Excluded from Expenditure Account of Finance Accounts before and after 1804 and 1805.)			19,936 5 4	10,407 – 10	(*see* below)	—
Purchase of Legal Quays (1804–5)	– – –	– – –	– – –	76,689 12 6	—	—	—
	1,796,452 1 3	1,197,932 9 2	441,485 – 10	727,582 3 11	646,000 14 7	534,261 – 11	674,889 3 9
Civil Government, Scotland	69,374 9 –	78,548 13 1	79,502 12 –	79,705 4 2	86,918 15 4	83,750 14 3	85,359 3 3
TOTAL included in EXPENDITURE ACCOUNT of FINANCE ACCOUNTS, and as stated in Accounts of Joint Expenditure, appended to Reports of Committees on Income and Expenditure, Ireland £.	1,865,826 10 3	1,276,481 2 3	520,987 12 10	807,287 8 1	732,919 9 11	618,011 15 2	760,248 7 –
Additional Payments out of Net Revenue, not charged in the Expenditure Account:							
Bounties not included above (from 1813–14)	– – –	– – –	– – –	– – –	– – –	– – –	– – –
Services in Scotland (not included above)	66,868 1 4	52,456 3 4	77,741 13 4	59,131 1 2	54,329 14 4	79,327 7 9	54,688 17 3
Advances out of Land-tax for the redemption of Land-tax	63,830 14 11	[Included in Imprests.]	[Included in Imprests.]	(*see* Imprests)	nil	nil	nil
Expenses under the Land-tax Act	– – –	34,855 17 2	14,636 9 –	(*see* above)	(*see* above)	9,308 – 6	7,276 11 1
Woods and Forests, Improvements	12,214 – 3	13,701 1 2	16,670 4 11	12,517 10 5	18,158 10 7	23,494 – 8	24,516 10 4
Ditto – – – Pensions	8,102 2 4	9,613 11 11	9,209 18 1	10,008 18 5	9,279 12 4	9,027 3 11	9,223 17 9
Imprests in hands of Officers, &c.	16,740 – –	39,509 5 8	64,712 15 11	14,515 6 5	49,643 8 8	48,668 8 5	126,247 4 10
Miscellaneous Services, as shown separately below	68,849 9 8	14,684 6 8	61,551 4 2	26,875 16 11	– – –	– – –	54,666 15 5
TOTAL excluded from EXPENDITURE ACCOUNT £.	236,604 8 6	164,820 5 11	244,522 5 5	123,048 13 4	131,411 5 11	169,825 1 3	276,619 16 8
TOTAL stated in Account of PUBLIC INCOME, as given in Finance Accounts; also, as stated in the Return No. 256 of 1824 £.	2,102,430 18 9	1,441,301 8 2	765,509 18 3	930,336 1 5	864,330 15 10	787,836 16 5	1,036,868 3 8

DETAILS of "MISCELLANEOUS PAYMENTS not included in EXPENDITURE ACCOUNT."

		£. s. d.	£. s. d.
1801	Militia, &c. Payments	– – –	68,849 9 8
1802	Ditto	– – –	14,684 6 8
1803	Ditto	– – –	61,551 4 2
1804	Ditto	25,625 16 11	
	Inquiry into Distilleries	1,250 – –	
			26,875 16 11
1807	Works at Chetney Hill	15,418 9 11	
	Compensations under the Warehousing and Dock Act	25,267 7 2	
	Expenses for suppression of Smuggling	13,980 18 4	
			54,666 15 5
	Carried forward		226,627 12 10

		£. s. d.	£. s. d.
	Brought forward	– – –	226,627 12 10
1808	Works at Chetney Hill	2,329 9 3	
	Suppression of Smuggling	69,488 19 11	
	Rewards to Officers and Charges on seized Spirits	38,462 15 –	
	To Commissioners and Crews of Excise Yachts in Scotland	1,288 16 6	
			111,570 – 8
1809	Works at Chetney Hill	– – –	2,361 5 6
1810	Ditto	– – –	4,800 12 8
1811	Ditto	– – –	4,728 2 9
1812	Ditto	11,795 7 8	
	Fishery Board, Scotland	4,000 – –	
	Purchase of Houses, Pall Mall	14,430 4 6	
			30,225 12 2
	Carried forward		380,313 6 7

Note.—The whole of these miscellaneous payments, amounting in the 16 years to 774,027 *l.* 19 *s.* 9 *d.*, and excluded from the Expenditure, as stated in the Finance Accounts, as well as from the amount of joint Expenditure "Management of Revenue." No detail is shown in the Finance Accounts of the amounts of Payments for Civil Government, Scotland, excluded from the Expenditure Account.

in its progress to the Exchequer, in each Year from 1801 to 1816, both inclusive, as stated in various Accounts and Returns to Parliament.

1808.	1809.	1810.	1811.	1812.	1813.	1814.	1815.	1816.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
470,502 – 2	601,104 9 11	580,324 8 –	395,975 2 7	389,433 10 3	228,741 18 7	244,308 19 3	247,903 5 1	247,132 14 6
27,700 – –	27,700 – –	27,700 – –	27,700 – –	27,700 – –	27,700 – –	27,700 – –	27,700 – –	27,700 – –
289,060 2 10	160,960 2 3	167,374 18 11	172,874 2 6	*165,541 18 6	*134,614 3 5	*138,494 10 2	88,514 9 5	83,749 10 6
				* [Including 19,014 *l.* 11 *s.* for stipends to Scotch clergy.]	* [Including stipends to clergy.]	* [Including stipends to clergy, payment to Commissioners of Highland Roads and Improvement of Queen's Ferry.]		
–	—	—	—	—	—		—	—
—	—	—	—	—	—		—	—
787,262 3 –	789,764 12 2	775,399 6 11	596,549 5 1	582,675 8 9	391,056 2 –	410,503 9 5	364,117 14 6	358,582 5 –
85,470 4 1	90,954 15 9	118,186 13 3	109,693 6 1	112,748 2 7	113,176 4 8	114,032 3 4	126,613 11 9	128,514 15 1
872,732 7 1	880,719 7 11	893,586 – 2	706,242 11 2	695,423 11 4	504,232 6 8	524,535 12 9	490,731 6 3	487,097 – 1
– – –	– – –	– – –	– – –	– – –	13 15 5	72 13 4	328 4 2	52 8 3
72,423 19 11	59,423 5 1	88,706 15 4	62,698 16 11	100,850 19 3	71,887 8 5	69,724 8 3	78,094 13 –	69,383 18 3
– nil – – –	– nil – – –	– nil – – –	– nil – – –	– nil – – –	– nil.	—	—	—
9,826 5 3	6,678 13 2	5,791 – 11	7,393 1 10	4,943 16 3	7,240 11 4	10,986 15 4	6,321 14 4	3,765 5 3
25,495 2 5	21,242 19 7	19,418 19 5	27,499 4 4	43,430 10 1	35,953 17 2	66,552 9 5	69,015 17 10	82,106 2 6
9,283 15 10	8,915 8 –	6,895 14 9	7,558 12 9	5,744 8 5	7,488 16 6	6,106 19 1	8,247 14 2	7,999 – 6
199,807 18 9	122,818 – 10	198,650 7 3	160,213 2 2	155,978 5 –	300,367 2 4	2,336 1 9	2,797 – –	1,545 – –
111,570 – 8	2,361 5 6	4,800 12 8	4,728 2 9	30,225 12 2	72,868 14 5	131,193 4 5	108,452 14 4	81,200 – –
428,407 2 10	221,439 12 2	324,263 10 4	270,091 – 9	341,173 11 2	495,820 5 7	286,972 11 7	273,257 17 10	246,051 14 9
1,301,139 9 11	1,102,159 – 1	1,217,849 10 6	976,333 11 11	1,036,597 2 6	1,000,052 12 3	811,508 4 4	763,989 4 1	733,148 14 10

Details of "Miscellaneous Payments not included in Expenditure Account."

		£. s. d.	£. s. d.
	Brought forward - - -	– – –	380,313 6 7
1813 –	Works at Chetney Hill - - - - - -	6,454 13 5	
	New Custom House - - - - - - -	60,414 1 –	
	Fishery Board, Scotland - - - - - -	6,000 – –	
			72,868 14 5
1814 –	New Custom House - - - - - - -	85,730 12 6	
	Works at Chetney Hill - - - - - -	1,462 11 11	
	Money advanced to the Trustees of the Liverpool Docks - - - - - - - - - -	40,000 – –	
	Fishery Board - - - - - - - -	4,000 – –	
			131,193 4 5
	Carried forward - - -		584,375 5 5

		£. s. d.	£. s. d.
	Brought forward - - -		584,375 5 5
1815 –	New Custom House - - - - - - -	46,402 12 6	
	Works at Chetney Hill - - - - - -	36,050 1 10	
	Liverpool Docks - - - - - - - -	20,000 – –	
	Fishery Board - - - - - - - -	6,000 – –	
			108,452 14 4
1816 –	New Custom House - - - - - - -	73,200 – –	
	Works at Chetney Hill - - - - - -	1,000 – –	
	Fishery Board - - - - - - - -	7,000 – –	
			81,200 – –
	Total - - - £.		774,027 19 9

defrayed by Great Britain, should properly have been included either in the account of separate, or of joint Expenditure, and under the head either of "Payments out of Revenue in its progress to the Exchequer," or of

IV.—AN ACCOUNT explanatory of the AMOUNTS of PAYMENTS for NATIONAL OBJECTS out of the REVENUE of *Ireland*

In Irish Currency, as shown in the Finance Accounts.

	1801. (a)	1802.	1803.	1804.	1805.	1806.	1807.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Bounties, &c.	37,762 14 –	34,932 10 7	40,431 10 10	23,063 7 5	28,022 1 9	49,880 16 3	127,285 4 2
Militia, &c.	15,111 14 –	1,579 1 6	48,059 13 6	50,144 2 11	65,792 8 10	71,881 1 1	76,886 2 2
TOTAL in Expenditure Statement of Finance Accounts.	52,874 8 –	36,511 12 1	88,491 4 4	73,207 10 4	93,814 10 7	121,761 17 4	204,171 6 4
Deduct Bounties to spirit distillers	- - -	- - -	- - -	- - -	- - -	6,948 14 9	101,121 2 9
Deduct Army half-pay advances 1808-9 (excluded from the Expenditure Statement in other years).	- - -	- - -	- - -	- - -	- - -	- - -	- - -
						114,813 2 7	103,050 3 7
Add Rewards for straggling seamen (1812-13) omitted from ditto	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Add Salaries, Inspectors of fisheries	750 – –	772 11 10	712 10 –	787 10 –	750 – –	750 – –	712 10 –
Add Lighthouse expenses	8,202 9 10	8,592 18 4	9,380 19 8	8,140 17 5	6,162 3 4	5,802 4 1	7,468 14 11
Add Quarantine expenses	556 18 6	507 13 –	354 9 6	338 11 6	881 6 11	587 1 2	280 17 8
Add Fees to Officers of bounties	5,715 6 2	3,735 7 3	4,653 – 1	3,330 3 6	2,974 11 10	2,481 4 4	2,502 11 2
Add Portage bills	3,682 9 3	4,398 10 3	4,665 – 7	5,902 4 11	5,802 14 6	8,131 8 9	- - -
Add Wine warrants, Privy Councillors	1,291 16 –	1,277 14 –	1,256 1 –	1,197 19 –	1,306 13 –	1,467 12 –	1,266 9 –
Add Rewards for tobacco burned	- - -	13 8 5	20 4 5	- - -	- - -	- - -	- - -
Add Incidental expenses (corn bounties)	- - -	- - -	- - -	- - -	735 – –	757 16 3	612 15 10
Add Cash paid for parchment and paper for supplying stamp distributors (*b*).	2,534 17 2	2,395 3 1	2,611 2 1	3,783 13 9	5,259 19 2	5,818 11 8	4,559 18 8
Add Bounty on sale of malt liquors not included above (*c*)	- - -	- - -	- - -	- - -	- - -	6,254 4 8	4,270 6 6
Add Fitting up new Stamp Office (1812-13). This service is not charged as expenditure in previous years.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Add New dock and store expenses	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Add Payments for the recovery of quit rents	- - -	- - -	- - -	- - -	- - -	- - -	- - -
(A) TOTAL, as stated in Accounts of Joint Expenditure appended to Reports of Committees on Income and Expenditure (Ireland)	75,608 4 11	58,204 18 3	112,144 11 8	96,688 10 5	117,686 19 4	146,863 5 6	124,724 7 4
Deduct Compensation for spirits warehoused	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Deduct Parchment and paper payments	2,534 17 2	2,395 3 1	2,611 2 1	3,783 13 9	5,259 19 2	5,818 11 8	4,559 18 8
Deduct Bounties on sale of malt liquors	- - -	- - -	- - -	- - -	- - -	10,009 10 5	224 – 8
	- - -	- - -	- - -	- - -	- - -	6,254 4 8	4,270 6 6
Deduct Bounties to distillers, included in Account of Joint Payments for 1814-15, excluded other years.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	73,073 7 9	55,809 15 2	109,533 9 7	92,904 16 8	112,427 – 2	124,780 18 9	115,670 1 6
Add Army and Navy payments (afterwards repaid by Great Britain).	30,928 4 1	68,843 – 9	30,020 10 7	25,680 12 10	35,424 15 4	38,087 4 2	30,252 14 10
	104,001 11 10						
Add Expenditure not included in the statement from which the above figures are taken. *See* (*a*).	528 9 5	—	—	—	—	—	—
(B) TOTAL, as stated in the Return, No. 256/1824 — Irish currency	104,530 1 3	124,652 15 11	139,554 – 2	118,585 9 6	147,851 15 6	162,868 2 11	145,922 16 4
(B) TOTAL, as stated in the Return, No. 256/1824 — *British currency*	*96,459 5 7*	*115,064 2 5*	*128,819 1 9*	*109,463 10 4*	*136,478 11 3*	*150,339 16 7*	*134,697 19 9*
Amounts included in the Income Account that are excluded from the Expenditure Account of the Finance Accounts.	- nil -	- nil -	- nil -	- nil -	- nil -	- nil -	- nil -
TOTAL, stated in Account of Public Income as given in Finance Accounts £.	52,874 8 –	36,511 12 1	88,491 4 4	73,207 10 4	93,814 10 7	121,761 17 4	204,171 6 4
(B) Amounts of Payments shown in Return No. 256/1824 (*British currency*.	*96,459 5 7*	*115,064 2 5*	*128,819 1 9*	*109,463 10 4*	*136,478 11 3*	*150,339 16 7*	*134,697 19 9*
(A) Ditto in Accounts of Joint Expenditure converted into *British currency*.	*69,792 4 4*	*53,727 12 3*	*103,518 1 8*	*89,250 18 10*	*108,634 2 6*	*135,566 2 –*	*115,130 3 9*
DEDUCTIONS from Amount in Return No. 256/1824 - £.	*26,697 1 3*	*61,336 10 2*	*25,301 – 1*	*20,212 11 6*	*27,844 8 9*	*14,773 14 7*	*19,567 16 –*

(*a*) The Amount of Payments out of Revenue, shown in the Account of Joint Expenditure for 1801, appended to the Report No. 376/1812, is based on the Account of the Public Income of Ireland for the year 1801, as shown in the Finance Accounts of 1802. The amount given in this column as the "Total in the Expenditure Statement of the Finance Accounts" is the amount shown in the Finance Account of 1802, after revision and comparison with

(*b*) "Cash paid for parchment, &c.," is considered a payment for "National Objects" until 1812-13, when it is omitted.

(*c*) These were payments from the Stamp Revenue.

Note.—Amounts included in the Finance Accounts of Expenditure, under the head of "Bounties," but

			Whether Included or Excluded from	
			Joint Accounts.	Return No. 256 of 1824.
		£. s. d.		
1806	Bounty to distillers	6,948 14 9	- exc.	- exc.
	„ Spirit retailers	10,009 10 5	- inc.	- exc.
1807	„ Distillers	101,121 2 9	- exc.	- exc.
	„ Retailers	224 – 8	- inc.	- exc.
1808	„ Distillers	110,705 17 4	- exc.	- exc.
	„ Retailers	23 16 8	- inc.	- exc.
1808	Army half-pay advances	414 16 6	- exc.	- exc.
1809	Bounty to distillers	30,223 12 –	- exc.	- exc.
	„ Retailers	5 19 2	- inc.	- exc.
1810	„ Distillers	6,063 9 1	- exc.	- exc.
	„ Retailers	6,586 1 8	- inc.	- exc.
1811	„ „	37,973 14 7	- inc.	- exc.

in its progress to the Exchequer, in each Year from 1801 to 1816, both inclusive, as stated in various Accounts and Returns to Parliament.

(Sums converted into British Currency are shown in *italics*.)

1808.	1809.	1810.	1811.	1812.	1813.	1814.	1815.	1816.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
134,401 8 1	75,111 10 4	54,485 4 10	58,210 10 2	52,925 13 2	28,314 18 1	31,889 5 9	29,242 15 8	28,091 10 5
104,133 11 10	93,001 18 5	131,829 7 1	92,005 9 6	90,157 7 9	94,740 5 11	101,147 3 –	35,720 15 3	7,432 5 3
238,534 19 11	168,113 8 9	186,314 11 11	150,215 19 8	143,083 – 11	123,055 4 –	133,036 8 9	64,963 10 11	35,523 15 8
110,705 17 4	30,223 12 –	6,063 9 1	—	—	—	—	—	—
414 16 6	—	—	—	—	—	—	—	—
127,414 6 1	137,889 16 9	180,251 2 10						
- - -	- - -	- - -	- - - -	16 14 1	—	—	—	—
704 2 2	796 3 1	750 – –	600 – –	789 19 5	675 – –	787 10 –	712 10 –	637 10 –
6,611 6 2	7,633 – 2	8,485 9 10	1,008 9 7	414 4 2	—	—	—	—
1,382 12 8	470 19 6	505 8 3	342 10 1	291 15 3	296 – 9	293 13 1	715 12 –	480 17 9
7,900 4 1	3,761 – 6	4,211 15 9	3,776 1 –	4,052 17 1	3,806 2 8	3,752 19 2	4,547 – 2	3,559 4 4
57 17 10	—	—	—	—	—	—	—	—
1,472 14 –	1,501 19 –	1,080 15 –	1,303 1 –	1,279 13 –	1,379 11 –	1,039 16 –	1,607 14 –	1,074 18 –
3 3 6	15 3 2	- - -	- - - -	62 3 10	—	—	—	—
555 – –	686 13 4	668 6 8	640 – –	640 – –	640 – –	620 – –	660 – –	640 – –
4,922 17 11	4,553 9 2	5,715 13 4	6,186 8 4	—	—	—	—	—
10,524 – 6	26,006 19 7	11,304 9 5	429 8 8	14 8 10	—	—	—	—
- - -	- - -	- - -	- - - -	464 4 3	—	—	—	—
- - -	11,166 7 5	100,778 9 6	3,833 17 2	568 17 8	107 5 5	4,059 3 5	5,799 13 –	30,251 5 7
- - -	- - -	- - -	- - - -	64 15 6	164 2 5	—	—	—
161,548 4 11	194,481 11 8	313,751 10 7	168,335 15 6	151,742 14 –	130,123 6 3	143,589 10 5	79,006 – 1	72,167 11 4
- - -	- - -	- - -	- - - -	- - -	- - -	29,130 13 4	4,134 17 11	478 1 5
4,922 17 11	4,553 9 2	5,715 13 4	6,186 8 4	(not included above)	(not included above)	(not included above)	—	—
23 16 8	5 19 2	6,586 1 8	37,973 14 7	26,911 13 4	622 10 –	14 6 8	6 10 –	465 16 8
10,524 – 6	26,006 19 7	11,304 9 5	429 8 8	14 8 10	—	—	—	—
- - -	- - -	- - -	- - - -	- - -	- - -	440 18 9	—	—
146,077 9 10	163,915 3 9	290,145 6 2	123,746 3 11	124,816 11 10	129,500 16 3	114,003 11 8	74,864 12 2	71,223 13 3
62,043 9 1	54,413 13 –	59,578 3 –	69,797 1 2	74,118 14 5	78,171 17 3	101,504 13 –	111,960 14 5	117,381 6 –
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
208,120 18 11	218,328 16 9	349,723 9 2	193,543 5 1	198,935 6 3	207,672 13 6	215,508 4 8	186,825 6 7	188,604 19 3
192,111 12 10	*201,534 6 3*	*322,821 13 1*	*178,655 6 3*	*183,632 11 11*	*191,697 17 1*	*198,930 13 7*	*172,454 3 –*	*174,096 17 9*
			(*d*)					
			Amounts bracketed above -	8,659 13 1	7,068 2 3	10,553 1 8	14,042 9 2	36,643 15 8
			Excise irrecoverable - -	5,121 4 4	5,999 15 10	41,313 3 11	32,607 5 9	12,536 4 5
			Notes lost from the mail -	- - -	- - -	- - -	71 2 9	—
- nil -	- nil	- nil -	Navy and Army payments -	74,118 14 5	78,171 17 3	101,504 13 –	111,960 14 5	117,381 6 –
			House duty struck off - -	- - -	- - -	- - -	- - -	942 12 8
			Deduct "Compensation for warehoused spirits" included in Expenditure Account, but excluded in these two years from payments out of Net Produce, as stated in Income Account.	87,899 11 10	91,239 15 4	153,370 18 7	158,681 12 1	167,503 18 9
				- - -	- - -	- - -	4,134 17 11	478 1 5
							154,546 14 2	167,025 17 4
238,534 19 11	168,113 8 9	186,314 11 11	150,215 19 8	230,982 12 9	214,294 19 4	286,407 7 4	219,510 5 1	202,549 13 –
192,111 12 10	*201,534 6 3*	*322,821 13 1*	*178,655 6 3*	*183,632 11 11*	*191,697 17 1*	*198,930 13 7*	*172,454 3 –*	*174,096 17 9*
149,121 9 1	*179,521 9 3*	*289,616 15 11*	*155,386 17 5*	*140,070 3 8*	*120,113 16 6*	*132,544 3 6*	*72,928 12 5*	*66,616 4 3*
42,990 3 9	*22,012 17 –*	*33,204 17 2*	*23,268 8 10*	*43,562 8 3*	*71,584 – 7*	*66,386 10 1*	*99,525 10 7*	*107,480 13 6*

in the second and corrected account contained in the Finance Accounts of 1803. The same amount of payments as shown in the Return of 1824 (No. 256) is based on the earlier Account of the Public Income of Ireland, contained the amended Account of Income, as shown in the following year.

(*d*) After 1811–12, these payments, previously made out of Gross Revenue, are brought to account (in the Income Statement) as payments for National Objects out of Net Produce.

excluded from either the Joint Accounts presented to the Committees, or from the Return No 256 of 1824.

			Whether Included or Excluded from	
			Joint Accounts.	Return No. 256 of 1824.
		£. s. d.		
1812 - - -	Bounty to Retailers - -	26,911 13 4	- inc. - -	- exc.
1813 - - -	,, ,, - -	622 10 –	- inc. - -	- exc.
1814 - - -	,, ,, - -	14 6 8	- inc. - -	- exc.
	,, Distillers - -	440 18 9	- inc. - -	- exc.
	Compensations for warehoused spirits.	29,130 13 4	- inc. - -	- exc.

			Whether Included or Excluded from	
			Joint Accou ts.	Return No. 256 of 1824.
		£. s. d.		
1815 - - -	Compensation for warehoused spirits.	4,134 17 11	- inc. - -	- exc.
1816 - - -	Bounty to retailers - -	6 10 –	- inc. - -	- exc.
	,, ,, - -	465 16 8	- inc. - -	- exc.
	Compensations for warehoused spirits.	478 1 5	- inc. - -	- exc.

App. No. 10.

V.—AN ACCOUNT of all BALANCES repaid into the EXCHEQUER of *Great Britain*, in the Years ended 5th January 1816 and 1817 respectively, of Moneys Imprested or Paid in advance or on account, since the 1st January 1801; distinguishing the several repayments (in continuation of the Account for the Year ended 5th January 1815, appended to the Report of the Committee on the Public Income and Expenditure of *Ireland*, in 1815. Commons' Paper, No. 214 of 1815, page 34.)

	£.	s.	d.
Year ended 5 January 1816:			
Sir James Gambier, Consul General at Lisbon, in balance of his account for the purchase of dollars in Portugal	706	17	7
J. E. Dorington, Executor of Captain Columbine, in balance of his account as Governor of Sierra Leone, from 12th February 1810 to 30th April 1811	–	14	–
Joseph Gunson, in balance of his account as Purveyor to the Forces in the Mediterranean, from 25th October to 14th December 1807	199	18	11
Messrs Goodall and Turner, for interest omitted on 6th January 1814, in a payment made into the Exchequer, for the declared account of Henry Motz, Commissary General	12	5	7
William Speer, on account of an excess in the supplies of the Civil Establishment of Bermuda in 1813 and 1814	10	15	3
George Miles, in balance of his account as Deputy Commissary General at the Cape of Good Hope, to 9th August 1814	16	11	–
Perceval Lewis, as interest on the final balance of his account, as Agent for New Brunswick, to 24th June 1802	1,738	8	2
William Mitford and Joseph Alcock, Trustees of the Estate of General Oliver de Lancey, Barrack Master General, in part of the balance due from him to the public	28,300	–	–
The Right Hon. G. Rose, being a surcharge on his account as Treasurer of the Navy in 1812	4	18	3
Edward Roberts, surplus fees in the receipt of the Exchequer	98,288	19	2
£.	129,279	7	11
Year ended 5 January 1817:			
Edward Roberts, surplus of Exchequer Fees	26,139	7	4
Robert Browne, balance of his account for money received on account of works done at the Marshalsea Prison, from 1810 to 1816	30	11	6
Charles Alexander Craig, balance of his account for sums received and expended in repairs of the King's Bench and Marshalsea Prisons, from 1810 to 1816	143	9	9
General Oliver de Lancey, being sums disallowed in his account as Barrack Master General, for the year 1813	639	–	–
Robert Stewart, balance of his account as Purveyor to the Forces in the Island of Walcheren, from 25th July to 24th October 1809	589	12	2
Lewis Bellamont, balance of his account as Deputy Purveyor at the General Military depôt at Eling, &c., 1804 to 1806	105	17	2
William Mellish, balance of his account for provisions and stores sent to Davis's Straits, in the year 1811	2,806	9	10
Major General J. C. Smyth, balance of his account as acting Lieutenant Governor of the Province of New Brunswick	100	8	9
George Saunders, balance of his account for money imprested to him for expenses of the monument to Lord Nelson, 1806 to 1810	375	18	8
Major James Bruce, balance of money paid to the late General Fox at Majorca, for 200 days bat and forage	52	10	–
John Williams, balance of his declared account as Secretary to the Commissioners of Naval Inquiry in 1806	–	9	–
Sir George Burgman, knight, balance of his account as Commissary for the Subsidies granted to the Emperor of Russia and King of Prussia, from 1814 to 1816	14	1	3
Adam Turnbull, balance of his account as Purveyor in the West Indies, 1814 to 1816	2	9	1
Issues to various persons from the receipt of His Majesty's Exchequer, prior to 5th January 1801, but not paid (now applied to the supplies of 1816)	10,732	11	1
Lady Hook Mackenzie, Executrix of the late Lord Seaforth, balance of his account as Governor of Barbadoes, from 1801 to 1806	1	8	4
Rev. Thomas Le Mesurier, Executor of Haviland Le Mesurier, balance of his account as late Commissary General in the Mediterranean	584	16	3
Major General Lewis Mosheim, balance of his account as Accomptant, for sums received for the service of French Officers, Deserters from the army in the Peninsula, from 1810 to 1814	309	14	–
William James, Purveyor to the Forces in the Peninsula and France, being the balance of his supplementary account, from 1815 to 1816	137	–	10
£.	42,765	15	–

App. No. 10.

VI.—AN ACCOUNT of PAYMENTS made in *Great Britain* and *Ireland* respectively on the JOINT ACCOUNT of *Great Britain* and *Ireland* in the Year ended 5th January 1817, in continuation of similar Accounts. (Copied from the original Account, dated 1817, found amongst the papers of the late John Smith, Esq., of the Irish Exchequer Office.)

AN ACCOUNT of Payments made by *Great Britain* on the Joint Account of *Great Britain* and *Ireland*, in the Year ended 5th January 1817.

	£.	s.	d.
No. 1.—Payments out of the Consolidated Fund	1,712,680	17	6
No. 2.—Civil Government of Scotland	128,514	15	1
No. 3.—Payments in anticipation of Exchequer Receipts	358,582	5	1
No. 4.—Payments for Naval Services	9,516,325	7	–
No. 5.—Payments for Ordnance Services	2,661,590	19	10
No. 6.—Payments for Army Services	13,032,818	15	6
No. 7.—Subsidies, &c.	1,731,139	12	11
No. 8.—Payments for Miscellaneous Services	2,544,427	10	5
	31,686,080	3	4
Expenses of Managing and Collecting the Revenue	3,740,985	1	4
£.	35,427,065	4	8

	£.	s.	d.	£.	s.	d.
No. 1.—Payments out of the Consolidated Fund in England in the year ended 5 January 1817, exclusive of the interest and expenses of the Public Debt, as stated in the account of the Public Expenditure for that year, No. 5, Appendix (C.)				1,724,741	12	10
Deduct—the following sums, being payments on account of services prior to 1 January 1801, or payments which do not belong to the Joint Account of the United Kingdom:—						
Edward Roberts, esq., the yearly sum formerly paid to the Auditor of the Exchequer	650	–	–			
Chief Cashier of the Bank of England, for fees at sundry public offices	1,123	5	–			
George Pepler, esq., inspector of tontine cerificates	750	–	–			
The Duke of Richmond's annuity	6,333	6	8			
The Duke of Athol's proportion of the revenues of the Isle of Man	3,204	3	8			
Compensations to persons sustaining losses under the Dock Act	—					
				12,060	15	4
No. 2.—Expenses incurred on account of Her Majesty's Civil Government of Scotland in the year ended 5 January 1817, as stated in the Account of the Public Expenditure for that year; No. 5, Appendix (D.)						1,712,680 17 6
						128,514 15 1
No. 3.—Payments in Great Britain in the year ended 5 January 1817, in anticipation of the receipts of the Exchequer, as stated in the Accounts of the Public Expenditure for that year; No. 5, Appendices (E.) 1, (E.) 2, (E.) 3, (E.) 4, (E.) 5:—						
Customs, bounties for fisheries, manufactures, corn, &c., Appendix (E.) 1, 2, 3	£. 247,132	14	6			
Post Office:—Pensions & Parliamentary Grants; Appendix (E.) 4	£. 13,700					
Excise Office:—Ditto; Appendix (E.) 2	14,000					
	27,700	–	–			
Tax Office:—Militia and deserters' warrants, &c.; Appendix (E.) 5,	83,749	10	7			
						358,582 5 1
Carried forward						2,199,777 17 8

App. No. 10.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	2,199,777	17	8
No. 4.—Money issued from the Exchequer for Naval Services in the year ended 5 January 1817, as stated in the Account of the Public Expenditure for that year; No. 5, Appendix (F.) - - -	-	-	-	9,516,325	7	–
No. 5.—Payments made by the Board of Ordnance in the year ended 5 January 1817, as stated in the Account of the Public Expenditure for that year; No. 5, Appendix (G.) - - - - - -	2,661,711	12	1			
Deduct— The amount of payments certified by the Officers of the Board of Ordnance to have been made in that year for services prior to 1 January 1801 -	120	12	3			
				2,661,590	19	10
No. 6.—Payments made by the Paymaster General of the Forces in the year ended 5 January 1817, as stated in the account of the Public Expenditure for that year; No. 5, Appendix (H.) - -	13,047,582	16	3			
Deduct— The amount of payments certified by the Paymaster General of the Forces to have been paid in that year for services prior to 1 January 1801	14,764	–	9			
				13,032,818	15	6
No. 7.—Remittances and supplies to other countries in the year ended 5 January 1817, on account of subsidies, &c., as stated in the Account of the Public Expenditure for that year; No. 5, Appendix (I.):—						
Russia - - - - - - - -	1,096,355	17	8			
Sicily - - - - - - - -	117,748	6	8			
Sweden - - - - - - - -	506,098	13	7			
Naples - - - - - - - -	263	15	7			
Spain - - - - - - - -	1,121	10	8			
Holland - - - - - - - -	23	18	9			
Minor Powers, under engagements with the Duke of Wellington - - - - -	9,527	10	–			
				1,731,139	12	11
No. 8.—Money issued from the Exchequer in England in the year ended 5 January 1817, for Miscellaneous Services, as stated in the Account of the Public Expenditure for that year; No. 5, Appendix (K.) - - - - - - - - -	3,909,161	19	10			
Deduct— The following sums, being payments on account of services prior to 1 January 1801, or payments which do not belong to the Joint Expenditure of the United Kingdom:—						
To pay off and discharge certain five per cents. created by Acts 37 & 42 Geo. 3 - - - - -	£. 217,832	s. 4	d. 6			
Ditto - debentures by Act 33 Geo. 3,	787,400	–	–			
To the chief clerk in the office of the Auditor of the Exchequer, for making out Exchequer Bills -	500	–	–			
To ditto et al., remuneration for issuing and paying debentures -	500	–	–			
For the incidental expenses attending the office of the Commissioners for the Redemption of the Land Tax	3,795	13	–			
For the expenses of the office of the Commissioners for Reducing the National Debt - - - - -	4,000	–	–			
To the Bank of England, for discount on loan, 36,000,000 *l.*, anno 1815,	281,397	3	9			
Management of the above loan -	28,800	–	–			
Discount on lotteries, anno 1815 -	509	8	2			
To make good the deficiency or loss that may arise from the re-coinage of the silver coin of this realm -	40,000	–	–			
	1,364,734	9	5			
				2,544,427	10	5
Expenses of management and collection of Revenue, as stated in the Account of the Public Income of Great Britain, No. 1 (*See* Finance Accounts) - - - -				31,686,080 3,740,985	3 1	4 4
			£.	35,427,065	4	8

App. No. 10.

An Account of Payments made by *Ireland*, in the Year ended 5th January 1817, on the Joint Account of *Great Britain* and *Ireland*.

	£.	s.	d.
No. 1.—Payments out of the Consolidated Fund, for Civil List, Pensions and other Permanent Charges	584,066	15	5
No. 2.—Payments in anticipation of Exchequer Receipts	72,167	11	4
No. 3.—Payments for Ordnance Service	140,000	–	–
No. 4.—Payments for Army Service	2,368,827	15	5
No. 5.—Payments for Miscellaneous Services	612,887	18	4
£.	3,777,950	–	6
Expense of managing and collecting the Revenue of Ireland, in the year ending the 5th January 1817	1,014,342	5	2
Irish Currency	4,792,292	5	8
British Currency	4,423,654	8	4

	£.	s.	d.		
No. 1.—Payments out of the Consolidated Fund in Ireland, in the year 1816, for Civil List, pensions and other permanent charges, as stated in the Accounts of Public Expenditure in that year; No. 5, Appendix (E.)				584,066	15 5
No. 2.—Payments in Ireland in the year 1816, in anticipation of the Receipt of the Exchequer, as stated in the Account of Public Income and Expenditure of that year; Nos. 1 and 5:					
Customs, Bounties; No. 5, Appendix (F.) 1	27,625	13	9		
Ditto Miscellaneous; No. 1, Appendix (A.) 2	36,643	15	9		
Excise Bounties; No. 5, Appendix (F.) 2	465	16	8		
Ditto Militia, Army and Reserve, Deserters' Warrants, and Fortification Payments, &c.; No. 5, Appendix (F.) 2	7,432	5	2		
				72,167	11 4
No. 3.—Payments made to the Office of Ordnance in Ireland, in the year 1816, as stated in the Account of Public Expenditure of that year; No. 5, Appendix (G.)				140,000	– –
No. 4.—Payments made in Ireland in the year 1816, for Army Service, as stated in the Account of Public Expenditure of that year; No. 5, Appendix (H.)				2,368,827	15 5
No. 5.—Payments made in Ireland in the year 1816, for Miscellaneous Services, as stated in the Account of Public Expenditure of that year; No. 5, Appendix (I. and K.)				612,887	18 4
£.				3,777,950	– 6
Expense of management and collection of Revenue, as stated in the Account of Public Income of Ireland; No. 1 (*see* Finance Accounts)				1,014,342	5 2
Irish Currency				4,792,292	5 8
British Currency				4,423,654	8 4

VII.—ABSTRACT ACCOUNTS of the SEPARATE and ACTUAL JOINT EXPENDITURE of *Great Britain*, in each Year from 1801 to 1816, both inclusive, under the several Heads of Expenditure, as shown more fully in the Accounts appended to the Reports of the Committees on the Public Income and Expenditure of *Ireland*, in 1811, 1812, 1813, and 1815; and similar Accounts in continuation, as well as in the Finance Accounts.

GREAT BRITAIN.—EXPENDITURE, 1801.

(As shown in the Appendix to Report, No. 262, 1811, and in the Finance Accounts.)

	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Funded and Unfunded Debt Paid off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	23,808,895 – 6	– – –	– – –	23,808,895 – 6
Civil List and other Consolidated Fund charges	– – –	65,877 7 10	1,154,874 5 10	1,220,751 13 8
Civil Government (Scotland)	– – –	– – –	69,374 9 –	69,374 9 –
Payments in progress to Exchequer	– – –	– – –	1,796,452 1 3	1,796,452 1 3
Navy	– – –	8,278,970 11 10	9,024,400 9 4	17,303,371 1 2
Ordnance	– – –	652,860 8 8	1,513,051 1 10	2,165,911 10 6
Army, including subsidy to Portugal	– – –	3,222,973 17 2	11,162,521 18 11	14,385,495 16 1
Miscellaneous	– – –	1,806,921 4 2	498,505 17 8	2,305,427 1 10

Detail of Separate Miscellaneous.

	£. s. d.	£. s. d.
1. Charges on Loans:		
Receiving 20,500,000*l.* Loan, anno 1800	16,518 14 7	
Discount on ditto	176,672 18 9	
Receiving 28,000,000*l.* Loan, anno 1801	22,562 3 4	
Discount on ditto	457,893 14 8	
	673,647 11 4	
2. Lotteries: £. s. d.		
Salaries and incidents 13,600 – –		
Discount and charges of receiving, 1801 1,658 – 1		
	15,258 – 1	
3. Part purchase of the "Richmond Shilling" duty	144,611 2 –	
4. Other charges	973,404 10 9	
£.	1,806,921 4 2	

	23,808,895 – 6	14,027,603 9 8	25,219,180 3 10	63,055,678 14 –
Management and collection of Revenue	– – –	– – –	2,025,469 1 1	2,025,469 1 1
	23,808,895 – 6	14,027,603 9 8	27,244,649 4 11	65,081,147 15 1
Deduct—				
Receipt from Ireland on account of Interest, Management, and Sinking Fund of Debt payable in Great Britain	800,173 15 4	– – –		
Share of charge of receiving the Loans of 1800 and 1801 on account of Ireland:			– – –	803,799 16 7
1800 £. 1,611 11 8	– – –	3,626 1 3		
1801 2,014 9 7				
£.	23,008,721 5 2	14,023,977 8 5	27,244,649 4 11	64,277,347 18 6
	£. 37,032,698 13 7			

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1802.

(As shown in the Appendix to Report, No. 262, of 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	25,436,894 – 3	– – –	– – –	25,436,894 – 3
Civil List and other Consolidated Fund Charges	– – –	82,776 19 4	1,177,440 4 –*	1,260,217 3 4
Civil Government (Scotland)	– – –	– – –	78,548 13 1	78,548 13 1
Payments in progress to Exchequer	– – –	–	1,197,932 9 2	1,197,932 9 2
Navy	– – –	– – –	11,704,400 7 5	11,704,400 7 5
Ordnance	– – –	20,621 1 9	1,480,112 7 10	1,500,733 9 7
Army	– – –	801,675 – 10	8,784,582 9 3	9,586,257 10 1
Miscellaneous	– – –	2,672,517 11 9	821,799 19 4	3,494,317 11 1

Detail of Separate Miscellaneous.

	£. s. d.	£. s. d.
1. Charges on Loans:		
Receiving 25,000,000 *l.* Loan, anno 1802, at 805 *l.* 15 *s.* 10 *d.* per million		20,144 15 10
Discount on ditto		19,774 16 5
	£.	39,919 12 3
2. Lotteries:	£. s. d.	
Salaries and Incidents	10,000 – –	
Discount and receiving Lotteries, 1801	1,620 13 11	
		11,620 13 11
3. Other charges		2,620,977 5 7
	£.	2,672,517 11 9

£.	25,436,894 – 3	3,577,590 13 8	25,244,816 10 1	54,259,301 4 –
Management and Collection of Revenue	– – –	– – –	1,982,079 5 11	1,982,079 5 11
£.	25,436,894 – 3	3,577,590 13 8	27,226,895 16 –	56,241,380 9 11
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt payable in Great Britain	888,669 11 –	– – –		
2. For Proportion of Charge of receiving 2,000,000 *l.*, part of 25,000,000 *l.* Loan, Anno 1802	– – –	1,611 11 8	– – –	890,281 2 8
	24,548,224 9 3	3,575,979 2 –	27,226,895 16 –	55,351,099 7 3
	£. 28,124,203 11 3			

* Erroneously stated in Account appended to Paper No. 262, of 1811, as 1,177,441 *l.* 4 *s.*

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued*

Great Britain.—Expenditure, 1803.

(As shown in the Appendix to Report, No. 262, of 1811, and in the Finance Accounts).

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and management of Debt	25,066,212 9 5	- - -	- - -	25,066,212 9 5
Civil List and other Consolidated Fund Charges	- - -	85,386 10 10	1,260,656 19 2	1,346,043 10 -
Civil Government, Scotland	- - -	- - -	79,502 12 -	79,502 12 -
Payments in progress to Exchequer	- - -	- - -	441,485 - 10	441,485 - 10
Navy	- - -	- - -	7,979,878 8 1	7,979,878 8 1
Ordnance	- - -	66,749 9 -	1,760,300 3 8	1,827,049 12 8
Army	- - -	360,183 13 7	10,939,223 4 4	11,299,406 17 11
Miscellaneous	- - -	2,122,650 18 4	677,849 2 6	2,800,500 - 10
£.	25,066,212 9 5	2,634,970 11 9	23,138,895 10 7	50,840,078 11 9
Management and Collection of Revenue	- - -	- - -	1,955,368 2 11	1,955,368 2 11
£.	25,066,212 9 5	2,634,970 11 9	25,094,263 13 6	52,795,446 14 8
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt payable in Great Britain	981,662 8 8	- - -	- - -	983,274 - 4
2. For proportion of Charge of receiving $\frac{2,000,000\ l.}{12,000,000\ l.}$ Loan of 1803	- - -	1,611 11 8*		
£.	24,084,550 - 9	2,633,359 - 1	25,094,263 13 6	51,812,172 14 4
	£. 26,717,909 - 10			

Detail of Separate Miscellaneous:

1. Charges on Loans - nil.
2. Lotteries included in Joint Expenditure.

	£.	s.	d
3. East India Company for War Expenses	1,000,000	-	-
4. Other Charges	1,122,650	18	4
£.	2,122,650	18	4

* This sum is included in the Expenditure of Great Britain in 1804.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1804.

(As shown in the Appendix to Report, No. 262, of 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and management of debt	26,669,645 15 9	- - -	- - -	26,669,645 15 9
Civil List and other Consolidated Fund Charges	- - -	36,273 3 4	1,301,538 7 5	1,337,811 10 9
Civil Government, Scotland	- - -	- - -	79,705 4 1	79,705 4 1
Payments in progress to Exchequer	- - -	76,689 12 6*	650,892 11 5	727,582 3 11
Navy	- - -	- - -	11,759,351 5 5	11,759,351 5 5
Ordnance	- - -	1,853 14 5	3,548,287 7 6	3,550,141 1 11
Army	- - -	160,086 16 6	15,584,607 18 9	15,744,694 15 3
Miscellaneous	- - -	480,263 10 9	1,401,811 4 –	1,882,074 14 9
Detail of Separate Miscellaneous.				
1. Charges on Loans:				
Receiving 12,000,000 *l.* Loan, anno 1803 - £. 9,669 10 –				
Discount on ditto - £. 35,978 16 3				
£. 45,648 6 3				
2. Other charges - - £. 434,615 4 6				
£. 480,263 10 9				
	26,669,645 15 9	755,166 17 6	34,326,193 18 7	61,751,006 11 10
Management and Collection of Revenue	- - -	- - -	2,135,176 15 10	2,135,176 15 10
£.	26,669,645 15 9	755,166 17 6	36,461,370 14 5	63,886,183 7 8
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt payable in Great Britain	1,271,552 15 10	- - -	- - -	1,275,178 17 1
2. For proportion of Charge of receiving $\frac{4,500,000\,l.}{14,500,000\,l.}$ Loan of 1804	- - -	3,626 1 3†		
£.	25,398,092 19 11	751,540 16 3	36,461,370 14 5	62,611,004 10 7
	£. 26,149,633 16 2			

* Expended for Purchase of Legal Quays.

† Included in Expenditure of Great Britain in 1805.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continue*

Great Britain.—Expenditure, 1805.

(As shown in the Appendix to Report, No. 262, of 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	28,963,701 1 11	- - -	- - -	28,963,701 1 11
Civil List and other Consolidated Fund Charges	- - -	506,690 - -	1,320,494 10 6	1,827,184 10 6
Civil Government (Scotland)	- - -	- - -	86,918 15 3	86,918 15 3
Payments in progress to Exchequer	- - -	10,407 - 10	635,593 13 9	646,000 14 7
Navy	- - -	- - -	14,466,998 3 5	14,466,998 3 5
Ordnance	- - -	37,899 6 1	4,694,386 15 2	4,732,286 1 3
Army	- - -	10,772 13 11	17,008,956 15 2	17,019,729 9 1
Miscellaneous	- - -	927,002 13 6	1,918,725 14 6	2,845,728 8 -
£.	28,963,701 1 11	1,492,771 14 4	40,132,074 7 9	70,588,547 4 -
Management and Collection of Revenue	- - -	- - -	2,257,185 19 2	2,257,185 19 2
£.	28,963,701 1 11	1,492,771 14 4	42,389,260 6 11	72,845,733 3 2
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt payable in Great Britain	1,589,347 7 1	- - -		
2. For Proportion of Charge for receiving $\frac{2,500,000\,l.}{22,500,000\,l.}$ Loan of 1805	- - -	2,014 9 7	- - -	1,591,361 16 8
£.	27,374,353 14 10	1,490,757 4 9	42,389,260 6 11	71,254,371 6 6
	£. 28,865,110 19 7			

(The sum of 1,208 *l.* 13 *s.* 9 *d.* for receiving 1,500,000 *l.*, Irish Loan, also received from Ireland, is excluded from this deduction, not having been included in the Expenditure of Great Britain.)

Detail of Separate Miscellaneous.

	£. s. d.	£. s. d.
1. Charges on Loans:		
Receiving 14,500,000 *l.* Loan, anno 1804	11,683 19 7	
Discount on ditto	222,851 12 6	
£.	234,535 12 1	
Receiving Loan for paying off Loyalty 5 per cents. of 1797 (Great Britain)	810 1 1	
£.	235,345 13 2	
2. Lotteries: Discounts on Lotteries of 1804, 1805	4,589 11 2	
3. Other Charges	687,067 9 2	
£.	927,002 13 6	

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1806.

(As shown in the Appendix to Report, No. 262, 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	30,336,859 10 10	- - -	- - -	30,336,859 10 10
Civil List and other Consolidated Fund Charges	- - -	120,927 17 11	1,461,644 4 10	1,582,572 2 9
Civil Government (Scotland)	- - -	- - -	83,750 14 3	83,750 14 3
Payments in progress to Exchequer	- - -	- - -	534,261 - 11	534,261 - 11
Navy	- - -	*900,000 - -	15,184,027 17 10	16,084,027 17 10
Ordnance	- - -	798 4 3	4,510,265 17 4	4,511,064 1 7
Army, including subsidy to Portugal	- - -	2,539 10 10	15,108,950 16 10	15,111,490 7 8
Miscellaneous	- - -	413,912 19 11	2,352,780 1 1	2,766,693 1 -
Detail of Separate Miscellaneous:				
1. Charges on Loans:	£. s. d.			
Receiving 22,500,000 *l.* Loan, Anno 1805	18,130 6 3			
Discount	374,513 1 3			
	392,643 7 6			
Receiving £.521,409. 6. 1. Loan, to pay off 5 per cents. (Great Britain.)	420 2 11			
	393,063 10 5			
2. Lotteries (Discounts)	3,048 19 8			
3. Other Charges	17,800 9 10			
£.	413,912 19 11			
	30,336,859 10 10	1,438,178 12 11	39,235,680 13 1	71,010,718 16 10
Management and Collection of Revenue	- - -	- - -	2,375,828 17 3	2,375,828 17 3
	30,336,859 10 10	1,438,178 12 11	41,611,509 10 4	73,386,547 14 1
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	1,751,663 - 4	- - -	- - -	1,751,663 - 4
2. For Charges of receiving Loans	- - -	- Nil -		
	28,585,196 10 6	1,438,178 12 11	41,611,509 10 4	71,634,884 13 9
	£. 30,023,375. 3. 5.			

* This sum was deducted from the amount of Joint Expenditure in the Account appended to the Report of 1811, page 89, as "being a Grant of His Majesty out of Droits for Naval Services, and which should not therefore be charged in the Joint Account against Ireland." Inasmuch, however, as 2-17ths of the total amount so granted had been previously apportioned to the Revenue of Ireland, it does not appear that this sum should fairly have been deducted from the amount of Joint Expenditure, of which Ireland was liable for her proportion.

VII. - Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued*.

Great Britain.—Expenditure, 1807.

(As shown in the Appendix to Report, No. 262, 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	32,052,536 7 3	- - -	- - -	32,052,536 7 3
Civil List and other Consolidated Fund Charges	- - -	224,592 17 11	1,369,569 1 10	1,594,161 19 9
Civil Government, Scotland	- - -	- - -	85,359 3 3	85,359 3 3
Payments in progress to Exchequer	- - -	- - -	674,889 3 9	674,889 3 9
Navy	- - -	- - -	16,775,761 9 3	16,775,761 9 3
Ordnance	- - -	14,071 14 5	4,176,676 12 1	4,190,748 6 6
Army	- - -	8,359 - -	15,380,191 14 4	15,388,550 14 4
Miscellaneous	- - -	277,625 9 2	949,757 11 7	1,227,383 - 9
Detail of Separate Miscellaneous:				
1. Charges on Loans: £. s. d.				
Receiving 20,000,000*l.* Loan, Anno 1806 - 16,115 16 8				
Discount on ditto - 251,672 4 1				
267,788 - 9				
2. Lotteries:				
Discount on lotteries of 1806 and 1807 - - 2,571 4 8				
3. Other Charges - - 7,266 3 9				
£. 277,625 9 2				
			39,412,204 16 1	71,989,390 4 10
Management and Collection of Revenue	- - -	- - -	2,699,048 1 7	2,699,048 1 7
	32,052,536 7 3	524,649 1 6	42,111,252 17 8	74,688,438 6 5
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	1,966,066 2 4	- - -	- - -	
2. For proportion of Charge of receiving £. 2,000,000 / 20,000,000 Loan, Anno 1806	- - -	1,611 11 8	- - -	1,967,677 14 -
	30,086,470 4 11	523,037 9 10	42,111,252 17 8	72,720,760 12 5
	£. 30,609,507. 14. 9.			

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of Great Britain, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1808.

(As shown in the Appendix to Report, No. 262, of 1811, and in the Finance Accounts.)

	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Debt Paid off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	32,781,590 9 8	- - -	- - -	32,781,590 9 8
Civil List and other Consolidated Fund Charges	- - -	257,687 18 2	1,380,989 5 -	1,638,677 3 2
Civil Government, Scotland	- - -	- - -	85,470 4 1	85,470 4 1
Payments in progress to Exchequer	- - -	- - -	787,262 3 -	787,262 3 -
Navy	- - -	- - -	17,467,892 8 2	17,467,892 8 2
Ordnance	- - -	572 6 3	5,108,327 16 11	5,108,900 3 2
Army	- - -	40,172 3 7	17,160,889 12 2	17,201,061 15 9
Ditto Subsidies	- - -	- - -	1,400,000 - -	1,400,000 - -
Miscellaneous	- - -	196,974 4 6	2,569,820 5 -	2,766,794 9 6
Detail of Separate Miscellaneous:				
1. Charges of Loans:				
Receiving 14,200,000 *l.* Loan, Anno 1807	£. s. d. 11,442 4 10			
Discount on ditto	79,526 12 3			
Receiving 1,500,000 *l.* Loan, Anno 1807 (Irish)	1,208 13 9			
Discount ditto	30,201 13 8			
	122,379 4 6			
2. Lotteries (Discounts), 1807	1,441 14 1			
3. Other Charges	73,153 5 11			
£.	196,974 4 6			
	32,781,590 9 8	495,406 12 6	45,960,651 14 4*	79,237,648 16 6
Management and Collection of Revenue	- - -	- - -	2,816,568 12 11	2,816,568 12 11
	32,781,590 9 8	495,406 12 6	48,777,220 7 3	82,054,217 9 5
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	2,055,123 6 1	- - -		
2. For proportion of Charge of receiving £. 2,000,000 / 14,200,000 Loan of 1807; also Discount and receiving Charge on Irish Loan of 1,500,000 *l.*, included in Separate Expenditure of Great Britain above	- - -	33,021 19 1†	- - -	2,088,145 5 2
	30,726,467 3 7	462,384 13 5	48,777,220 7 3	79,966,072 4 3
	£. 31,188,851. 17. -.			

* The total Sum of 45,960,651 *l.* 14 *s.* 4 *d.*, correctly stated in the original Account, page 95, of the Appendix to the Report of the Committee on the Public Income and Expenditure of Ireland in 1811, is erroneously carried forward as 44,960,651 *l.* 14 *s.* 4 *d.*, in pages 71 and 92 of the same Report. This error, by which the Joint Expenditure of Great Britain was diminished £. 1,000,000, is continued in subsequent Accounts of Joint Expenditure, and is now corrected.

† Charged and credited to Ireland, on both sides of the Account, but not passed through Exchequer Receipt.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1809.

(As shown in the Appendix to Report, No. 262, 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	33,986,222 2 4	- - -	- - -	33,986,222 2 4
Civil List and other Consolidated Fund Charges	- - -	221,221 7 9	1,384,817 11 11	1,606,038 19 8
Civil Government, Scotland	- - -	- - -	90,954 15 10	90,954 15 10
Payments in progress to Exchequer	- - -	- - -	*789,764 12 2	789,764 12 2
Navy	- - -	- - -	19,236,036 18 6	19,236,036 18 6
Ordnance	- - -	2,975 18 2	4,371,208 10 8	4,374,184 8 10
Army	- - -	93,394 3 7	18,369,700 16 4	18,463,094 19 11
Army Subsidies	- - -	- - -	1,450,000 - -	1,450,000 - -
Loan to Portugal	- - -	600,000 - -	- - -	600,000 - -
Miscellaneous	- - -	195,395 9 5	†1,203,171 17 11	1,398,567 7 4
Detail of Separate Miscellaneous:				
1. Charges of Loans:				
Receiving 10,500,000 *l.* Loan, Anno 1808 £. 8,400 - -				
Discount, ditto 25,931 1 6				
34,331 1 6				
2. Lotteries:				
Discounts 3,532 5 4				
3. Part purchase of the "Richmond Shilling" Duty 146,194 14 -				
4. Other Charges 11,337 8 7				
£. 195,395 9 5				
	33,986,222 2 4	1,112,986 18 11	46,895,655 3 4	81,994,864 4 7
Management and Collection of Revenue	- - -	- - -	2,886,201 - 5	2,886,201 - 5
	33,986,222 2 4	1,112,986 18 11	49,781,856 3 9	84,881,065 5 -
Deduct Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	2,258,436 5 8	- - -	- - -	2,260,436 5 8
2. For proportion of Charge of receiving £. $\frac{2,500,000}{10,500,000}$ Loan, Anno 1808	- - -	2,000 - -	- - -	
£.	31,727,785 16 8	1,110,986 18 11	49,781,856 3 9	82,620,628 19 4
	£. 32,838,772. 15. 7.			

* Erroneously stated as 789,754*l.* 12*s.* 2*d.* in the Appendix to the Report of 1811.
† Erroneously stated as 1,203,172*l.* -*s.* 11*d.* on page 95 of ditto.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1810.

(As shown in the Appendix to Report, No. 262, 1811, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
nterest, Sinking Fund, and Management of Debt	35,248,933 7 –	– – –	– – –	35,248,933 7 –
ivil List and other Consolidated Fund Charges	– – –	144,186 11 8	1,388,923 11 –	1,533,110 2 8
ivil Government, Scotland	– – –	– – –	118,186 13 3	118,186 13 3
ayments in progress to Exchequer	– – –	– – –	775,399 6 11	775,399 6 11
lavy	– – –	– – –	20,058,412 3 5	20,058,412 3 5
Ordnance	– – –	312 18 5	4,652,018 16 3	4,652,331 14 8
rmy	– – –	117,955 16 7	18,418,344 7 5	18,536,300 4 –
rmy Subsidies	– – –	– – –	2,060,193 1 4	2,060,193 1 4
Miscellaneous	– – –	1,068,970 13 5	1,183,120 17 3	2,252,091 10 8
Detail of Separate Miscellaneous:				
. Charges on Loans:	£. s. d.			
Receiving 14,600,000 *l.* Loan, Anno 1809)	11,680 – –			
Discount - ditto	35,963 3 –			
. Lotteries:				
Discount, 1809	2,827 6 11			
. Loan to East India Company	1,000,000 – –			
	1,050,470 9 11			
. Other Charges	18,500 3 6			
	£. 1,068,970 13 5			
			48,654,598 16 10	85,234,958 3 11
Management and Collection of Revenue	– – –	– – –	2,934,876 – 10	2,934,876 – 10
	35,248,933 7 –	1,331,426 – 1	51,589,474 17 8	88,169,834 4 9
Deduct Receipts from Ireland:				
. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	2,446,070 10 9	– – –	– – –	2,448,470 10 9
. For proportion of Charge of receiving $£\frac{3,000,000}{14,600,000}$ Loan of 1809	– – –	2,400 – –	– – –	
£.	32,802,862 16 3	1,329,026 – 1	51,589,474 17 8	85,721,363 14 –
	£. 34,131,888. 16. 4.			

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued*

Great Britain.—Expenditure, 1811.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Debt Paid off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt	36,388,789 18 6	- - -	- - -	36,388,789 18 6
Civil List and other Consolidated Fund Charges	- - -	142,454 4 10*	1,329,949 7 -	1,472,403 11 10
Civil Government, Scotland	- - -	- - -	109,693 6 1	109,693 6 1
Payments in progress to Exchequer	- - -	- - -	596,549 5 1	596,549 5 1
Navy	- - -	- - -	19,540,678 14 10	19,540,678 14 10
Ordnance	- - -	4,186 12 4	4,553,322 16 2	4,557,509 8 6
Army	- - -	177,548 17 -	23,691,810 3 -	23,869,359 - -
Army Subsidies	- - -	- - -	2,977,747 - -	2,977,747 - -
Miscellaneous	- - -	605,216 3 -	1,244,003 11 4	1,849,219 14 4
Detail of Separate Miscellaneous:				
1. Charges of Loans: £. s. d.				
Receiving 12,000,000 *l.* Loan, Anno 1810 † - 9,600 - -				
Discount ditto - - 11,418 10 -				
Receiving 1,400,000 *l.* Loan, Anno 1810 (Irish) 1,120 - -				
Discount, ditto - - 837 4 9				
Receiving 4,981,300 *l.* Loan, Anno 1811 - 3,985 - 9				
Discount - - - 67,964 - 9				
94,924 16 3				
2. Loan to East India Company 500,000 - -				
3. Other Charges - - - 10,291 6 9				
£. 605,216 3 -				
			54,043,754 3 6	91,361,949 19 2
Management and Collection of Revenue - -	- - -	- - -	3,096,581 16 4	3,096,581 16 4
	36,388,789 18 6	929,405 17 2	57,140,335 19 10	94,458,531 15 6
Deduct Receipts from Ireland;				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain - -	2,749,596 11 10	- - -	- - -	
2. Ditto, for Proportion of Charge of receiving £. $\frac{4,000,000}{12,000,000}$ Loan of 1810 - - - - - 3,200 - -	- - -			2,754,753 16 7
3. Discount and receiving Charge on Irish Loan of 1,400,000 *l.*, included in Separate Expenditure of Great Britain, above - 1,957 4 9‡	- - -	5,157 4 9	- - -	
£.	33,639,193 6 8	924,248 12 5	57,140,335 19 10	91,703,777 18 11
	£. 34,563,441. 19. 1.			

* Including 54,790 *l.* 10 *s.* Compensations under the Dock Act.

† This sum of 9,600 *l.* is not included in the amount of Separate Expenditure, as shown in the Appendix to the Report, No. 376, 1812.

‡ Charged and credited to Ireland, on both sides of the Account, but not passed through Exchequer Receipt.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1812.

(As shown in the Appendix to Report, No. 309, 1813, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt, after deducting the amount received from the East India Company for the Sinking Fund of the Loan of 2,500,000 *l.*	38,443,147 6 2	- - -	- - -	38,443,147 6 2
Civil List and other Consolidated Fund Charges	- - -	35,384 11 2	1,600,216 19 8	1,635,601 10 10
Civil Government, Scotland	- - -	- - -	112,748 2 7	112,748 2 7
Payments in progress to Exchequer	- - -	- - -	582,675 8 9	582,675 8 9
Navy	- - -	- - -	20,500,339 7 -	20,500,339 7 -
Ordnance	- - -	201 10 8	4,252,208 5 3	4,252,409 15 11
Army	- - -	80,075 15 9	24,907,286 15 11	24,987,362 11 8
Army Subsidies	- - -	- - -	5,315,528 3 8	5,315,528 3 8
Principal, Interest, and Management of Commercial Exchequer Bills	- - -	1,375,141 16 7	- - -	1,375,141 16 7
Miscellaneous	- - -	230,789 - 8	1,448,007 14 3	1,678,796 14 11
Detail of Separate Miscellaneous:				
Charges on Loans:	£. s. d.			
Receiving 12,000,000 *l.* Loan, Anno 1811 -	9,600 - -			
Discount - - -	65,156 11 1			
Receiving 6,789,625 *l.* Loan, Anno 1812 -	5,431 14 -			
Discount - - -	140,849 18 3			
	221,038 3 4			
Lotteries:				
Discounts on 1809 - -	2,962 2 4			
Other Charges - - -	6,788 15 -			
	£. 230,789 - 8			
			58,719,010 17 1	98,883,750 18 1
Management and Collection of Revenue -	- - -	- - -	3,273,242 18 9*	3,273,242 18 9*
	38,443,147 6 2	1,721,592 14 10	61,992,253 15 10	102,156,993 16 10
Deduct Receipts from Ireland:				
For Interest, Management, and Sinking Fund of Debt, payable in Great Britain - -	2,789,713 3 9	- - -	- - -	2,793,313 3 9
For proportion of Charge of receiving £. 4,500,000 / 12,000,000 Loan of 1811 - - -	- - -	3,600 - -	- - -	
£.	35,653,434 2 5	1,717,992 14 10	61,992,253 15 10	99,363,680 13 1
	£. 37,371,426. 17. 3.			

* Erroneously stated as 3,273,242 *l.* in the Report of 1813.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1813.

(As shown in the Return, No. 279, 1814, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt, after deducting the Sinking Fund on the East India Loan	41,755,284 15 7	- - -	- - -	41,755,284 15
Civil List and other Consolidated Fund Charges	- - -	95,943 - 9	1,499,407 6 3	1,595,350 7
Civil Government, Scotland	- - -	- - -	113,176 4 8	113,176 4
Payments in progress to Exchequer	- - -	- - -	*391,056 2 -	391,056 2
Navy	- - -	- - -	21,996,624 9 4	21,996,624 9
Ordnance	- - -	943 17 8	3,403,583 14 3	3,404,527 11 1
Army	- - -	25,991 10 -	29,443,529 - 3	29,469,520 10
Army Subsidies	- - -	- - -	11,294,416 - 9	11,294,416 -
Commercial Exchequer Bills	- - -	4,525 - -	- - -	4,525 -
Miscellaneous	- - -	341,775 11 2	3,477,993 6 5	3,819,768 17
Detail of Separate Miscellaneous:				
1. Charges on Loans:	£. s. d.			
Receiving 20,000,000 *l.* Loan, Anno 1812	16,000 - -			
Discount, ditto	305,632 15 10			
Receiving Debenture Loan, 550,600 *l.*, Anno 1813	440 9 7			
Discount, ditto	9,385 18 6			
Receiving Debenture Loan, 248,700 *l.*, Anno 1813	198 19 2			
Discount, ditto	2,576 13 10			
	334,234 16 11			
2. Lotteries (Discounts)	1,323 3 7			
3. Other Charges	6,217 10 8			
	£. 341,775 11 2			
			71,619,786 3 11	113,844,249 19 1
Management and Collection of Revenue	- - -	- - -	3,504,938 11 5	3,504,938 11 5
	41,755,284 15 7	469,178 19 7	75,124,724 15 4	117,349,188 10 6
Deduct—Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	3,194,995 2 10	- - -	- - -	3,198,475 2 10
2. For proportion of Charge of receiving £. $\frac{4,350,000}{20,000,000}$ Loan of 1812	- - -	3,480 - -	- - -	
£.	38,560,289 12 9	465,698 19 7	75,124,724 15 4	114,150,713 7 8
	£. 39,025,988. 12. 4.			

* Erroneously stated as 391,059*l.* 2*s.* in the Return, No. 209, of 1814.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1814.

(As shown in the Appendix to Report, No. 214, 1815, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt, after deducting the Sinking Fund on the East India Loan	42,912,430 – 8	– – –	– – –	42,912,430 – 8
Civil List and other Consolidated Fund Charges	– – –	21,937 9 3	1,539,183 1 4	1,561,120 10 7
Civil Government, Scotland	– – –	– – –	114,032 3 4	114,032 3 4
Payments in progress to Exchequer	– – –	– – –	410,503 9 6	410,503 9 6
Navy	– – –	– – –	21,961,566 18 9	21,961,566 18 9
Ordnance	– – –	– – –	4,480,729 9 3	4,480,729 9 3
Army	– – –	73,513 7 6	33,722,042 16 1	33,795,556 3 7
Army Subsidies	– – –	– – –	10,024,623 18 7	10,024,623 18 7
Miscellaneous	– – –	549,899 13 2	1,763,368 16 5	2,313,268 9 7
Detail of Separate Miscellaneous:				
1. Charges on Loans: £. s. d.				
Receiving Loan of 1813, 27,000,000 *l.* – – 21,600 – –				
Discount, ditto – – 362,144 – 9				
Receiving 22,000,000 *l.* Loan, Anno 1814 – 17,600 – –				
Discount, ditto – – 133,098 6 –				
534,442 6 9				
2. Lotteries (Discounts) – 853 5 5				
3. Other charges – – 14,604 1 –				
£. 549,899 13 2				
			74,016,050 13 3	117,573,831 3 10
Management and Collection of Revenue	– – –	– – –	3,573,261 11 4	3,573,261 11 4
	42,912,430 – 8	645,350 9 11	77,589,312 4 7	121,147,092 15 2
Deduct—Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	3,529,455 6 10	– – –	– – –	3,534,255 6 10
2. For proportion of Charge of receiving £. $\frac{6,000,000}{27,000,000}$ Loan, Anno 1813	– – –	4,800 – –	– – –	
£.	39,382,974 13 10	640,550 9 11	77,589,312 4 7	117,612,837 8 4
	£. 40,023,525. 3. 9.			

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued.*

Great Britain.—Expenditure, 1815.

(As shown in the Return, No. 337 of 1816, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt Paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt, after deducting Sinking Fund on East Indian Loan	43,902,999 – 8	– – –	– – –	43,902,999 – 8
Civil List and other Consolidated Fund Charges	– – –	15,635 7 3	1,539,772 19 1	1,555,408 6 4
Civil Government, Scotland	– – –	– – –	126,613 11 9	126,613 11 9
Payments in progress to Exchequer	– – –	– – –	364,117 14 6	364,117 14 6
Navy	– –	– – –	16,373,870 7 6	16,373,870 7 6
Ordnance	– – –	6 18 8	2,963,885 1 1	2,963,891 19 9
Army	– –	30,789 1 9	23,141,347 15 9	23,172,136 17 6
Army Subsidies	– – –	– – –	11,035,247 13 2	11,035,247 13 2
Miscellaneous	– – –	116,921 10 3	3,163,772 4 3*	3,280,693 14 6
Detail of Separate Miscellaneous:				
1. Charges on Loans:	£. s. d.			
Receiving 24,000,000 *l.* Loan, Anno 1814	19,198 19 2			
Discount, ditto	85,024 12 11			
Receiving Loan, Anno 1815, 7,008,089 *l.* 3 *s.* 6 *d.*	5,606 9 5			
	109,830 1 6			
2. Lotteries (Discounts)	1,085 10 7			
3. Other Charges	6,005 18 2			
	£. 116,921 10 3			
			58,708,627 7 1	102,774,979 5 8
Management and Collection of Revenue	– – –	– – –	3,663,662 12 9	3,663,662 12 9
	43,902,999 – 8	163,352 17 11	62,372,289 19 10	106,438,641 18 5
Deduct—Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	3,977,383 6 2	– – –	– – –	3,981,783 6 2
2. For proportion of Charge of receiving £. $\frac{5,500,000}{24,000,000}$ Loan, Anno 1814	– – –	4,400 – –	– – –	
£.	39,925,615 14 6	158,952 17 11	62,372,289 19 10	102,456,858 12 3
	£. 40,084,568. 12. 5.			

* This sum is less than the amount stated in the Return, No. 337 of 1816, by 4,500 *l.*, being the sum applied to pay off Debentures, Anno 1813 (*see* Finance Accounts, 1816, p. 218), and inadvertently omitted to be deducted from the amount of Joint Expenditure, as shown in that Return.

VII.—Abstract Accounts of the Separate and Actual Joint Expenditure of *Great Britain*, from 1801 to 1816—*continued*.

Great Britain.—Expenditure, 1816.

(As shown in the Account No. VI. of this Appendix, and in the Finance Accounts.)

	SEPARATE.		JOINT.	TOTAL.
	Interest, Sinking Fund, and other Annual Charges of Debt.	Other Charges, exclusive of Debt paid off.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Sinking Fund, and Management of Debt, after deducting Sinking Fund on East Indian Loan	47,108,068 18 5	- - -	- - -	47,108,068 18 5
Civil List and other Consolidated Fund Charges	- - -	12,060 15 4	1,712,680 17 6	1,724,741 12 10
Civil Government, Scotland	- - -	- - -	128,514 15 1	128,514 15 1
Payments in progress to Exchequer	- - -	- - -	358,582 5 1	358,582 5 1
Navy	- - -	- - -	9,516,325 7 -	9,516,325 7 -
Ordnance	- - -	120 12 3	2,661,590 19 10	2,661,711 12 1
Army	- - -	14,764 - 10	13,032,818 15 6	13,047,582 16 4
Army Subsidies	- - -	- - -	1,731,139 12 11	1,731,139 12 11
Miscellaneous	- - -	359,502 4 11	2,544,427 10 5	2,903,929 15 4
Detail of Separate Miscellaneous:				
1. Charges on Loans:				
Receiving Loan of 1815, 36,000,000 *l.* — £. 28,800 - -				
Discount — £. 281,397 3 9				
£. 310,197 3 9				
2. Lotteries (Discounts) — £. 509 8 2				
3. Other Charges — £. 48,795 13 -				
£. 359,502 4 11				
			31,686,080 3 4	79,180,596 15 1
Management and Collection of Revenue	- - -	- - -	3,740,985 1 4	3,740,985 1 4
	47,108,068 18 5	386,447 13 4	35,427,065 4 8	82,921,581 16 5
Deduct—Receipts from Ireland:				
1. For Interest, Management, and Sinking Fund of Debt, payable in Great Britain	4,551,358 8 1	- - -	- - -	4,558,558 8 1
2. For proportion of Charge of receiving £. $\frac{9,000,000}{36,000,000}$ Loan, Anno 1815	- - -	7,200 - -	- - -	
£.	42,556,710 10 4	379,247 13 4	35,427,065 4 8	78,363,023 8 4
	£. 42,935,958. 3. 8.			

VIII.—ABSTRACT ACCOUNT of the SEPARATE and ACTUAL JOINT EXPENDITURE of *Ireland*, in each Year from 1801 to 1816, both inclusive, under the Separate Heads of Expenditure, as shown more fully in the Accounts appended to the Reports of the Committees on the Public Income and Expenditure of *Ireland*, in 1812, 1813, and 1815; and similar Accounts in continuation, as well as in the Finance Accounts.

In Irish Currency, as expressed in the Reports of the Committee, and in the Finance Accounts. The Sums converted into British Currency are shown in *Italics*.
N.B.—The sums issued out of Funds appropriated to Local purposes are excluded from the Expenditure.

IRELAND.—EXPENDITURE, 1801.
(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

IRELAND.	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, Exclusive of Funded and Unfunded Debt Paid off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt -	2,138,652 3 11	- - -	- - -	2,138,652 3 11
Issues for purposes appointed prior to the Union, viz.:				
1. Charges on Loans (Discount) - - £. 21,035 19 2				
2. Lottery Prizes - - - - - 297,808 - -	- - -	735,980 8 6	- - -	* 735,980 8 6
3. Other Charges - - - - - 417,136 9 4				
£. 735,980 8 6				
Civil List and other Consolidated Fund Payments -	- - -	153,155 3 1	267,459 6 3	420,614 9 4
Payments out of Revenue in Progress to Exchequer -	- - -	7,423 13 5	68,184 11 6	75,608 4 11
Ordnance - - - - - - - - -	- - -	- - -	324,899 15 2	324,899 15 2
Army - - - - - - - - - -	- - -	508,305 11 5	3,097,613 18 3	3,605,919 9 8
Miscellaneous - - - - - - - -	- - -	116,967 5 3	464,566 10 3	581,533 15 6
Manning the Fleet (included in Army Charge) - -	—	—	—	—
Irish Currency - - - - - -	2,138,652 3 11	1,521,832 1 8	4,222,724 1 5	7,883,208 7 –
British Currency - - - - - -	*1,974,140 9 9*	*1,404,768 1 6*	*3,897,899 2 10*	*7,276,807 14 1*
Management and Collection of Revenue - - -	- - -	- - -	380,529 14 1	380,529 14 1
			351,258 3 10	*351,258 3 10*
TOTAL Irish Currency - - - £	- - 3,660,484 5 7	-	4,603,253 15 6	8,263,738 1 1
TOTAL British Currency - - - £.	- - *3,378,908 11 3*	-	*4,249,157 6 8*	*7,628,065 17 11*

* £. 21,724 12*s.* 6½ *d.* for Inland Navigations, is transferred to Joint Charge (in Miscellaneous). *See* Return, No. 376, 1812, p. 107.

IRELAND.—EXPENDITURE, 1802.
(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

IRELAND.	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, Exclusive of Funded and Unfunded Debt Paid off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt -	2,016,277 10 3	- - -	- - -	2,016,277 10 3
Issues for purposes appointed prior to the Union:				
1. Discounts on Loans - - - - £. 15,687 11 7				
2. Lottery Prizes - - - - - 300,044 - -	- - -	1,106,228 3 9	- - -	†1,106,228 3 9
3. Other Charges - - - - - 790,496 12 2				
£. 1,106,228 3 9				
Civil List and other Consolidated Fund Payments -	- - -	2,960 6 7	536,872 2 1	539,832 8 8
Payments out of Revenue in Progress to Exchequer -	- - -	317 7 5	57,887 10 10	58,204 18 3
Ordnance - - - - - - - - -	- - -	- - -	155,000 - -	155,000 - -
Army - - - - - - - - - -	- - -	183,852 5 10	2,373,700 9 3	2,557,552 15 1
Miscellaneous - - - - - - - -	- - -	4,917 10 6	295,784 6 7	300,701 17 1
Irish Currency - - - - - -	2,016,277 10 3	1,298,275 14 1	3,419,244 8 9	6,733,797 13 1
British Currency - - - - -	*1,861,179 4 10*	*1,198,408 6 10*	*3,156,225 12 8*	*6,215,813 4 4*
Management and Collection of Revenue - - -	- - -	- - -	411,045 2 1	411,045 2 1
			379,426 5 –	*379,426 5 –*
TOTAL Irish Currency - - - £.	- - 3,314,553 4 4	-	3,830,289 10 10	7,144,842 15 2
TOTAL British Currency - - - £.	- - *3,059,587 11 8*	-	*3,535,651 17 8*	*6,595,239 9 4*

† £. 12,000 for Inland Navigations, is transferred to Joint Charge (Miscellaneous, below). *See* Return, No. 376, 1812, p. 109.

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland*, in each Year, from 1801 to 1816—*cont^d.*

Ireland.—Expenditure, 1803.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund and other Annual Charges of Debt.	Separate: Other Charges, Exclusive of Funded and Unfunded Debt Paid off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	2,150,661 4 8	- - -	- - -	2,150,661 4 8
Issues for purposes appointed prior to the Union:				
1. Discounts on Loans - - £. 9,749 4 5				
2. Lottery Prizes - - - 1,305 - -				
3. Other Charges - - - 420,512 15 9	- - -	431,567 - 2	- - -	*431,567 - 2
£. 431,567 - 2				
Civil List and other Consolidated Fund Payments	- - -	12 10 -	444,458 11 2	444,471 1 2
Payments out of Revenue in Progress to Exchequer	- - -	1,522 14 6	110,621 17 2	112,144 11 8
Ordnance - - - - - - - -	- - -	- - -	223,067 4 5	223,067 4 5
Army - - - - - - - -	- - -	17,998 15 1	2,688,006 15 5	2,706,005 10 6
Miscellaneous - - - - - - - -	- - -	- - -	617,328 14 1	617,328 14 1
Irish Currency - - - - - -	2,150,661 4 8	451,100 19 9	4,083,483 2 3	6,685,245 6 8
British Currency - - - - -	*1,985,225 15 1*	*416,400 18 3*	*3,769,369 - 7*	*6,170,995 13 11*
Management and Collection of Revenue -	- - -	- - -	440,661 15 6 *406,764 14 3*	440,661 15 6 *406,764 14 3*
Total Irish Currency - - £.	- - 2,601,762 4 5	- -	4,524,144 17 9	7,125,907 2 2
Total British Currency - £.	- - *2,401,626 13 4*	- -	*4,176,133 14 10*	*6,577,760 8 2*

* £. 52,823 11 *s.* 11 *d.* for Inland Navigations is transferred to Joint Charge (Miscellaneous, below). *See* Return, No. 376, 1812, p. 110.

Ireland.—Expenditure, 1804.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges, Exclusive of Funded and Unfunded Debt Paid off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	2,606,770 18 10	- - -	- - -	2,606,770 18 10
Issues for purposes appointed prior to the Union:				
1. Discounts on Loans - - £. 30,009 17 3				
2. Lottery Prizes - - - 892 - -				
3. Other Charges - - - 41,834 10 7	- - -	72,736 7 10	- - -	*72,736 7 10
£. 72,736 7 10				
Civil List and other Consolidated Fund Payments	- - -	415 1 7	475,101 9 4	475,516 10 11
Payments out of Revenue in Progress to Exchequer	- - -	37 7 5	96,651 3 -	96,688 10 5
Ordnance - - - - - - - -	- - -	- - -	400,000 - -	400,000 - -
Army - - - - - - - -	- - -	11,448 10 6	3,906,972 5 4	3,918,420 15 10
Miscellaneous - - - - - - - -	- - -	- - -	479,652 8 3	479,652 8 3
Irish Currency - - - - - -	2,606,770 18 10	84,637 7 4	5,358,377 5 11	8,049,785 12 1
British Currency - - - - -	*2,406,250 2 -*	*78,126 16 -*	*4,946,194 8 7*	*7,430,571 6 7*
Management and Collection of Revenue -	- - -	- - -	449,094 19 2 *414,549 3 10*	449,094 19 2 *414,549 3 10*
Total Irish Currency - - £.	- - 2,691,408 6 2	- -	5,807,472 5 1	8,498,880 11 3
Total British Currency - £.	- - *2,484,376 18 -*	- -	*5,360,743 12 5*	*7,845,120 10 5*

£. 42,161 *l.* 12 *s.* for Inland Navigations, is transferred to the Joint Charge (Miscellaneous, below). *See* Return, No. 376, 1812, p. 111.

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland*, in each Year, from 1801 to 1816—*cont^d*.

Ireland.—Expenditure, 1805.

(As shown in the Appendix to Report No. 376, 1812, and in the Finance Accounts.)

IRELAND.	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Funded and Unfunded Debt Paid off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	2,872,007 8 3	- - -	- - -	2,872,007 8 3
Issues for purposes appointed prior to the Union:				
1. Discounts on Loans	28,893 15 5			
2. Lottery Prizes	604 – –			
3 Other Charges	6,197 10 6	- - -	35,695 5 11	- - -	* 35,695 5 11
£.	35,695 5 11			
Civil List and other Consolidated Fund Payments	- - -	- - -	450,092 8 7	450,092 8 7
Payments out of Revenue in Progress to Exchequer	- - -	- - -	117,686 19 4	117,686 19 4
Ordnance	- - -	- - -	650,000 – –	650,000 – –
Army	- - -	3,753 7 1	3,254,507 18 5	3,258,261 5 6
Miscellaneous	- - -	731 17 4	521,789 1 2	522,520 18 6
Irish Currency	2,872,007 8 3	40,180 10 4	4,994,076 7 6	7,906,264 6 1
British Currency	*2,651,083 15 3*	*37,089 14 2*	*4,609,916 13 1*	*7,298,090 2 6*
Management and Collection of Revenue	- - -	- - -	443,250 6 1	† 443,250 6 1
			409,154 2 6	*409,154 2 6*
Total Irish Currency £.	- - 2,912,187 18 7	- -	5,437,326 13 7	8,349,514 12 2
Total British Currency £.	- - *2,688,173 9 5*	- -	*5,019,070 15 7*	*7,707,244 5 –*

* The sum of 43,418 *l.* 13 *s.* 10 *d.* for Inland Navigations is transferred to the Joint Charge (Miscellaneous, below). *See* Return, No. 376, 1812, p. 112.
† The management as stated in the Income Sheet, includes 8,218 *l.* 10 *s.* 5 *d.* for "loss in the Post Office on Sale of depreciated Silver."

Ireland.—Expenditure, 1806.

(As shown in the Appendix to Report No. 376, 1812, and in the Finance Accounts.)

IRELAND.	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Funded and Unfunded Debt Paid Off.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	3,166,672 4 1	- - -	- - -	3,166,672 4 1
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discount)	47,687 4 4			
2. Lottery Prizes	153 – –			
Ditto, Repayment to British Exchequer for advance in 1802	299,000 – –	- - -	349,165 9 9	- - -	* 349,165 9 9
3. Other Charges	2,325 5 5			
£.	349,165 9 9			
Civil List and other Consolidated Fund Payments	- - -	- - -	426,319 3 11	426,319 3 11
Payments out of Revenue in Progress to Exchequer	- - -	- - -	146,863 5 6	146,863 5 6
Ordnance	- - -	- - -	874,475 – –	874,475 – –
Army	- - -	89,851 18 11	3,085,835 3 10	3,175,687 2 9
Miscellaneous	- - -	679 19 10	367,580 7 11	368,260 7 9
Irish Currency	3,166,672 4 1	439,697 8 6	4,901,073 1 2	8,507,442 13 9
British Currency	*2,923,082 – 9*	*405,874 10 11*	*4,524,067 8 9*	*7,853,024 – 5*
Management and Collection of Revenue	- - -	- - -	455,653 3 3	455,653 3 3
			420,602 18 5	*420,602 18 5*
Total Irish Currency £.	- - 3,606,369 12 7	- -	5,356,726 4 5	8,963,095 17 –
Total British Currency £.	- - *3,328,956 11 8*	- -	*4,944,670 7 2*	*8,273,626 18 10*

* The sum of 74,702 *l.* 19 *s.* 7 *d.* for Inland Navigations is transferred to the Joint Charge (Miscellaneous, below). *See* Return, No. 376, 1812, p. 113.

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland*, in each Year from 1801 to 1816—*cont*[d].

Ireland.—Expenditure, 1807.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges, exclusive of Funded and Unfunded Debt Paid Off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	3,368,967 9 6	- - -	- - -	3,368,967 9 6
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discount) £. 12,577 3 11				
2. Lottery Prizes - - - 353 - -	- - -	17,490 5 3	-	17,490 5 3
3. Other Charges - - - 4,560 1 4				
£. 17,490 5 3				
Civil List and other Consolidated Fund Payments	- - -	- - -	427,894 8 2	427,894 8 2
Payments out of Revenue in Progress to Exchequer	- - -	- - -	124,724 7 4	124,724 7 4
Ordnance - - - - - - - -	- - -	- - -	519,184 4 6	519,184 4 6
Army - - - - - - - -	- - -	39,919 6 6	3,370,775 8 2	3,410,694 14 8
Miscellaneous - - - - - - -	- - -	807 2 -	601,845 18 8	602,653 - 8
Irish Currency - - - - -	3,368,967 9 6	58,216 13 9	5,044,424 6 10	8,471,608 10 1
British Currency - - - - -	*3,109,816 2 7*	*53,738 9 8*	*4,656,391 14 -*	*7,819,946 6 3*
Management and Collection of Revenue -	- - -	- - -	528,663 10 -	528,663 10 -
			487,997 1 7	*487,997 1 7*
Total Irish Currency - - £.	- - 3,427,184 3 3	- -	5,573,087 16 10	9,000,272 - 1
Total British Currency - - £.	- - *3,163,554 12 3*	- -	*5,144,388 15 7*	*8,307,943 7 10*

Ireland.—Expenditure, 1808.

(As shown in the Appendix to Report No. 376, 1812, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges, exclusive of Funded and Unfunded Debt Paid Off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	3,507,741 1 7	- - -	- - -	3,507,741 1 7
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discount) £. 43,753 19 5				
2. Lottery Prizes - - - 477 - -	- - -	44,230 19 5	- - -	44,230 19 5
£. 44,230 19 5				
Civil List and other Consolidated Fund Payments	- - -	- - -	445,441 3 3	445,441 3 3
Payments out of Revenue in Progress to Exchequer	- - -	- - -	161,548 4 11	161,548 4 11
Ordnance - - - - - - - -	- - -	- - -	600,417 8 1	600,417 8 1
Army - - - - - - - -	- - -	32,920 17 3	3,488,950 4 8	3,521,871 1 11
Miscellaneous - - - - - - -	- - -	- - -	757,462 8 8	757,462 8 8
Irish Currency - - - - -	3,507,741 1 7	77,151 16 8	5,453,819 9 7	9,038,712 7 10
British Currency - - - - -	*3,237,914 16 10*	*71,217 1 6*	*5,034,294 18 1*	*8,343,426 16 5*
Management and Collection of Revenue -	- - -	- - -	646,692 1 2	646,692 1 2
			596,946 10 4	*596,946 10 4*
Total Irish Currency - - £.	- - 3,584,892 18 3	- -	6,100,511 10 9	9,685,404 9 -
Total British Currency - - £.	- - *3,309,131 18 4*	- -	*5,631,241 8 5*	*8,940,373 6 9*

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland*, in each Year from 1801 to 1816—*cont.*

Ireland.—Expenditure, 1809.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

IRELAND.	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Funded and Unfunded Debt paid of.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund, of Debt	3,888,026 3 –	– – –	– – –	3,888,026 3 –
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discount) £. 41,255 4 9				
2. Lottery Prizes £. 44 – –	– –	41,299 4 9	– – –	41,299 4 9
£. 41,299 4 9				
Civil List and other Consolidated Fund payments	– – –	– – –	432,798 7 2	432,798 7 2
Payments out of Revenue in Progress to Exchequer	– – –	– – –	194 481 11 8	194,481 11 8
Ordnance	– – –	– – –	680,200 – 7	680,200 – 7
Army	– – –	7,083 8 8	3,484,328 17 10	3,491,412 6 6
Miscellaneous	– – –	4,778 17 8	615,525 12 10	620,304 10 6
Irish Currency	3,888,026 3 –	53,161 11 1	5,407,334 10 1	9,348,522 4 2
British Currency	*3,588,947 4 4*	*49,072 4 –*	*4,991,385 13 11*	*8,629,405 2 3*
Management and Collection of Revenue	– – –	– – –	788,310 9 4 *727,671 4 –*	788,310 9 4 *727,671 4 –*
Total Irish Currency £.	– – 3,941,187 14 1	– –	6,195,644 19 5	10,136,832 13 6
Total British Currency £.	– – *3,638,019 8 4*	– –	*5,719,056 17 11*	*9,357,076 6 3*

Ireland.—Expenditure, 1810.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts.)

IRELAND.	SEPARATE. Interest, Sinking Fund, and other Annual Charges of Debt.	SEPARATE. Other Charges, exclusive of Funded and Unfunded Debt paid of.	JOINT.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	4,097,744 9 6	– – –	– – –	4,097,744 9 6
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discount) £. 21,190 18 4				
2. Lottery Prizes £. 89 – –				
3. Other Charges £. 27,041 4 6	– – –	48,321 2 10	– – –	48,321 2 10
£. 48,321 2 10				
Civil List and other Consolidated Fund payments	– – –	– – –	429,872 10 8	429,872 10 8
Payments out of Revenue in Progress to Exchequer	– – –	– – –	313,751 10 7	313,751 10 7
Ordnance	– – –	– – –	525,404 17 8	525,404 17 8
Army	– – –	5,184 5 10	2,936,267 11 2	2,941,451 17 –
Miscellaneous	– – –	– – –	684,977 2 10	684,977 2 10
On account of Balance of Contributions for Joint Expenditure due to Great Britain	– – –	1,375,833 6 8 *1,270,000 – –*	– – –	1,375,833 6 8
Irish Currency	4,097,744 9 6	1,429,338 15 4	4,890,273 12 11	10,417,356 17 9
British Currency	*3,782,533 7 3*	*1,319,389 12 7*	*4,514,098 15 –*	*9,616,021 14 10*
Management and Collection of Revenue	– – –	– – –	877,507 3 10 *810,006 12 10*	877,507 3 10 *810,006 12 10*
Total Irish Currency £.	– – 5,527,083 4 10	. –	5,767,780 16 9	11,294,864 1 7
Total British Currency £.	– – *5,101,922 19 10*	– –	*5,324,105 7 10*	*10,426,028 7 8*

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland*, in each Year from, 1801 to 1816—*cont^d.*

Ireland.—Expenditure, 1811.

(As shown in the Appendix to Report, No. 376, 1812, and in the Finance Accounts).

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges Exclusive of Funded and Unfunded Debt Paid off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	4,498,038 13 3	- - -	- - -	4,498,038 13 3
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discounts. £. 17,338 – 1)	- - -		- - -	
2. Lottery Prizes - - 65 – –		77,591 14 4		77,591 14 4
3. Other Charges - - 60,188 14 3				
£. 77,591 14 4				
Civil List and other Consolidated Fund payments	- - -	- - -	448,535 16 2	448,535 16 2
Payments out of Revenue in progress to Exchequer	- - -	- - -	168,335 15 6	168,335 15 6
Ordnance	- - -	- - -	512,579 7 1	512,579 7 1
Army	- - -	7,648 12 2	3,149,596 16 3	3,157,245 8 5
Miscellaneous	- - -	16,356 2 2	884,652 15 10	901,008 18 –
On account of Balance of Contributions for Joint Expenditure due to Great Britain	- - -	1,587,083 6 8 *1,465,000 – –*	- - -	1,587,083 6 8
Irish Currency £.	4,498,038 13 3	1,688,679 15 4	5,163,700 10 10	11,350,418 19 5
British Currency £.	*4,152,035 13 10*	*1,558,781 6 6*	*4,766,492 16 2*	*10,477,309 16 6*
Management and Collection of Revenue	- - -	- - -	898,073 1 3 *828,990 10 5*	898,073 1 3 *828,990 10 5*
Total Irish Currency	- - £. 6,186,718 8 7	- -	6,061,773 12 1	12,248,492 – 8
Total British Currency	- - £. *5,710,817 – 4*	- -	*5,595,483 6 7*	*11,306,300 6 11*

Ireland.—Expenditure, 1812.

(As shown in the Appendix to Report, No. 309, 1813, and in the Finance Accounts).

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges Exclusive of Funded and Unfunded Debt Paid off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	4,734,964 12 3	- - -	- - -	4,734,964 12 3
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discounts). £. 36,826 5 –				
2. Lottery Prizes - - 72 – –	- - -	132,320 12 –	- - -	132,320 12 –
3. Other Charges - - 95,422 7 –				
£. 132,320 12 –				
Civil List and other Consolidated Fund payments	- - -	- - -	474,300 17 8	474,300 17 8
Payments out of Revenue in progress to Exchequer	- - -	- - -	151,742 14 –	151,742 14 –
Ordnance	- - -	- - -	514,547 – 11	514,547 – 11
Army	- - -	33 12 5	3,208,845 17 3	3,208,879 9 8
Miscellaneous	- - -	49 2 9	503,880 10 1	503,929 12 10
On account of balance of Contributions for Joint Expenditure due to Great Britain	- - -	1,794,299 – – *1,656,276 – –*	- - -	1,794,299 – –
Irish Currency £.	4,734,964 12 3	1,926,702 7 2	4,853,316 19 11	11,514,983 19 4
British Currency £.	*4,370,736 11 3*	*1,778,494 9 9*	*4,479,984 18 4*	*10,629,215 19 4*
Management and Collection of Revenue	- - -	- - -	895,085 7 9 *826,232 13 4*	895,085 7 9 *826,232 13 4*
Total Irish Currency	- - £. 6,661,666 19 5	- -	5,748,402 7 8	12,410,069 7 1
Total British Currency	- - £. *6,149,231 1 – –*	- -	*5,306,217 11 8*	*11,455,448 12 8*

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland*, in each Year, from 1801 to 1816—*cont^d.*

Ireland.—Expenditure, 1813.

(As shown in the Return No. 279, of 1814, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges Exclusive of Funded and Unfunded Debt paid off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	5,248,819 19 9	- - -	- - -	5,248,819 19 9
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discounts). £. 26,053 12 3				
2. Lottery Prizes - - 79 - -	- - -	83,929 5 3	- - -	83,929 5 3
3. Other Charges - - 57,796 13 -				
£. 83,929 5 3				
Civil List and other Consolidated Fund payments	- - -	- - -	481,637 3 1	481,637 3 1
Payments out of Revenue in progress to Exchequer	- - -	- - -	130,123 6 3	130,123 6 3
Ordnance - - - - - - - -	- - -	- - -	563,004 17 10	563,004 17 10
Army - - - - - - - - -	- - -	- - -	3,112,309 1 9	3,112,309 1 9
Miscellaneous - - - - - - - -	- - -	- - -	578,081 9 6	578,081 9 6
On account of balance of contributions for joint expenditure due to Great Britain - - -	- - -	2,820,409 11 8 *2,603,455 - -*	- - -	2,820,409 11 8
Irish Currency - - - - £.	5,248,819 19 9	2,904,338 16 11	4,865,155 18 5	13,018,314 15 1
British Currency - - - - £.	*4,845,064 12 1*	*2,680,928 3 4*	*4,490,913 3 2*	*12,016,905 18 7*
Management and Collection of Revenue -	- - -	- - -	897,591 7 3 *828,545 17 6*	897,591 7 3 *828,545 17 6*
Total Irish Currency - -	- - £. 8,153,158 16 8	- -	5,762,747 5 8	13,915,906 2 4
Total British Currency - -	- - £. *7,525,992 15 5*	- -	*5,319,459 - 8*	*12,845,451 16 1*

Ireland.—Expenditure, 1814.

(As shown in the Appendix to Report No. 214, 1815, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges, Exclusive of Funded and Unfunded Debt paid off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management and Sinking Fund of Debt	5,869,972 19 -	- - -	- - -	5,869,972 19 -
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discounts.) £. 20,241 17 3				
2. Lottery Prizes - - 113 - -	- - -	108,080 2 5	- - -	108,080 2 5
3. Other Charges - - 87,725 5 2				
£. 108,080 2 5				
Civil List and other Consolidated Fund payments	- - -	- - -	471,459 19 8	471,459 19 8
Payments out of Revenue in progress to Exchequer	- - -	- - -	143,589 10 5	143,589 10 5
Ordnance - - - - - - - -	- - -	- - -	437,867 17 11	437,867 17 11
Army - - - - - - - - -	- - -	7,382 15 3	3,007,528 15 8	3,014,911 10 11
Miscellaneous - - - - - - - -	- - -	2,250 - -	694,048 16 10	696,298 16 10
On account of balance of contribution for joint expenditure due to Great Britain - - -	- - -	2,672,090 8 4 *2,466,545 - -*	- - -	2,672,090 8 4
Irish Currency - - - - £.	5,869,972 19 -	2,789,803 6 -	4,754,495 - 6	13,414,271 5 6
British Currency - - - - £.	*5,418,436 11 5*	*2,575,203 - 11*	*4,388,764 12 9*	*12,382,404 5 1*
Management and Collection of Revenue -	- - -	- - -	969,435 13 1 *894,863 13 8*	969,435 13 1 *894,863 13 8*
Total Irish Currency - -	- - £. 8,659,776 5 -	- -	5,723,930 13 7	14,383,706 18 7
Total British Currency - -	- - £. *7,993,639 12 4*	- -	*5,283,628 6 5*	*13,277,267 18 9*

VIII.—Abstract Account of the Separate and Actual Joint Expenditure of *Ireland* in each year, from 1801 to 1816—*contd.*

Ireland—Expenditure, 1815.

(As shown in the Return No. 337 of 1816, and in the Finance Accounts.)

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges, exclusive of Funded and Unfunded Debt Paid Off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	6,369,170 5 9	- - -	- - -	6,369,170 5 9
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discounts) £. 37,915 1 6				
2. Lottery Prizes £. 42 – –				
3. Other Charges £. 55,878 11 3	- - -	93,835 12 9	- - -	93,835 12 9
£. 93,835 12 9				
Civil List and other Consolidated Fund Payments	- - -	- - -	500,915 7 2	500,915 7 2
Payments out of Revenue in progress to Exchequer	- - -	- - -	79,006 – 1	79,006 – 1
Ordnance	- - -	- - -	424,556 12 6	424,556 12 6
Army	- - -	950 – –	2,722,532 9 3	2,723,482 9 3
Miscellaneous	- - -	- - -	630,880 8 5	630,880 8 5
On Account of Balance of Contributions for Joint Expenditure due to Great Britain	- - -	6,616,985 9 11 *6,107,986 12 3*	- - -	6,616,985 9 11
Irish Currency £.	6,369,170 5 9	6,711,771 2 8	4,357,890 17 5	17,438,832 5 10
British Currency £.	*5,879,234 2 3*	*6,195,481 – 11*	*4,022,668 9 11*	*16,097,383 13 1*
Management and Collection of Revenue	- - -	- - -	1,039,623 7 1 *959,652 6 7*	1,039,623 7 1 *959,652 6 7*
Total Irish Currency £.	- - 13,080,941 8 5	- -	5,397,514 4 6	18,478,455 12 11
Total British Currency £.	- - *12,074,715 3 2*	- -	*4,982,320 16 6*	*17,057,035 19 8*

Ireland.—Expenditure, 1816.

(As shown in the Account, No. VI., of this Appendix, and in the Finance Accounts).

Ireland.	Separate: Interest, Sinking Fund, and other Annual Charges of Debt.	Separate: Other Charges, exclusive of Funded and Unfunded Debt Paid Off.	Joint.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest, Management, and Sinking Fund of Debt	6,990,693 13 –	- - -	- - -	6,990,693 13 –
Issues for purposes appointed prior to the Union:				
1. Charges on Loans (Discounts) £. 14,243 18 4				
2. Lottery Prizes £. 110 – –				
3. Other Charges £. 69,289 – 6	- - -	83,642 18 10	- - -	83,642 18 10
£. 83,642 18 10				
Civil List and other Consolidated Fund Payments	- - -	- - -	584,066 15 5	584,066 15 5
Payments out of Revenue in progress to Exchequer	- - -	- - -	72,167 11 4	72,167 11 4
Ordnance	- - -	- - -	140,000 – –	140,000 – –
Army	- - -	- - -	2,368,827 15 5	2,368,827 15 5
Miscellaneous	- - -	- - -	612,887 18 4	612,887 18 4
On Account of Balance of Contributions for Joint Expenditure due to Great Britain	- - -	1,282,676 17 6 *1,184,009 8 5*	- - -	1,282,676 17 6
Irish Currency	6,990,693 13 –	1,366,319 16 4	3,777,950 – 6	12,134,963 9 10
British Currency	*6,452,947 19 8*	*1,261,218 5 10*	*3,487,338 9 8*	*11,201,504 15 2*
Management and Collection of Revenue	- - -	- - -	1,014,342 5 2 *936,315 18 8*	1,014,342 5 2 *936,315 18 8*
Total Irish Currency £.	- - 8,357,013 9 4	- -	4,792,292 5 8	13,149,305 15 –
Total British Currency £.	- - *7,714,166 5 6*	- -	*4,423,654 8 4*	*12,137,820 13 10*

IX.—AN ACCOUNT of the TOTAL REVENUE applicable to PUBLIC EXPENDITURE, including Management of Revenue, in *Great Britain* and in *Ireland*, in each Year from 1801 to 1816 inclusive; of the Actual Expenditure, distinguishing Separate Expenditure from Joint Expenditure, including Management of Revenue, and of the Deficit of such Revenue to meet such Total Expenditure in each Year.

GREAT BRITAIN.

YEAR.	Total Revenue applicable to Public Expenditure, including Management of Revenue; and also including the Total Re-payments of Imprest Monies, as well as Receipts from Ireland on account of the Balance due for proportion of Contributions to Joint Expenditure.	EXPENDITURE.			DEFICIT.	
		Separate Expenditure.	Joint Expenditure.	Total Expenditure.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1801 - - -	35,262,508 2 4	37,032,698 13 7	27,244,649 4 11	64,277,347 18 6	29,014,839 16 2	
1802 - - -	36,744,967 - 10	28,124,203 11 3	27,226,895 16 -	55,351,099 7 3	18,606,132 6 5	
1803 - - -	38,132,768 10 5	26,717,909 - 10	25,094,263 13 6	51,812,172 14 4	13,679,404 3 11	
1804 - - -	45,925,295 11 7	26,149,633 16 2	36,461,370 14 5	62,611,004 10 7	16,685,708 19 -	
1805 - - -	50,228,236 2 5	28,865,110 19 7	42,389,260 6 11	71,254,371 6 6	21,026,135 4 1	
1806 - - -	53,703,128 7 2	30,023,375 3 5	41,611,509 10 4	71,634,884 13 9	17,931,756 6 7	
1807 - - -	58,972,486 12 10	30,609,507 14 9	42,111,252 17 8	72,720,760 12 5	13,748,273 19 7	
1808 - - -	61,583,333 6 10	31,188,851 17 -	48,777,220 7 3	79,966,072 4 3	18,382,738 17 5	
1809 - - -	63,489,737 10 11	32,838,772 15 7	49,781,856 3 9	82,620,628 19 4	19,130,891 8 5	
1810 - - -	68,573,702 8 2	34,131,888 16 4	51,589,474 17 8	85,721,363 14 -	17,147,661 5 10	
1811 - - -	66,375,825 8 -	34,563,441 19 1	57,140,335 19 10	91,703,777 18 11	25,327,952 10 11	
1812 - - -	64,270,275 18 11	37,371,426 17 3	61,992,253 15 10	99,363,680 13 1	35,093,404 14 2	
1813 - - -	71,614,494 18 5	39,025,988 12 4	75,124,724 15 4	114,150,713 7 8	42,536,218 9 3	
1814 - - -	72,577,561 10 8	40,023,525 3 9	77,589,312 4 7	117,612,837 8 4	45,035,275 17 8	
1815 - - -	76,869,272 2 5	40,084,568 12 5	62,372,289 19 10	102,456,858 12 3	25,587,586 9 10	
1816 - - -	63,335,535 3 3	42,935,958 3 8	35,427,065 4 8	78,363,023 8 4	15,027,488 5 1	
£.	927,659,128 15 2	539,686,861 17 -	761,933,735 12 6	1,301,620,597 9 6	373,961,468 14 4	

IRELAND.—(In British Currency.)

YEAR.	Total Revenue applicable to Public Expenditure, including Management of Revenue.	EXPENDITURE.			DEFICIT.	
		Separate Expenditure.*	Joint Expenditure.	Total Expenditure.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1801 - - -	3,186,928 18 –	3,378,908 11 3	4,249,157 6 8	7,628,065 17 11	4,441,136 19 11	
1802 - - -	4,022,247 12 7	3,059,587 11 8	3,535,651 17 8	6,595,239 9 4	2,572,991 16 9	
1803 - - -	3,373,489 13 9	2,401,626 13 4	4,176,133 14 10	6,577,760 8 2	3,204,270 14 5	
1804 - - -	3,733,950 8 2	2,484,376 18 –	5,360,743 12 5	7,845,120 10 5	4,111,170 2 3	
1805 - - -	3,901,916 16 10	2,688,173 9 5	5,019,070 15 7	7,707,244 5 –	3,805,327 8 2	
1806 - - -	4,502,789 3 7	3,328,956 11 8	4,944,670 7 2	8,273,626 18 10	3,770,837 15 3	
1807 - - -	4,990,655 – 4	3,163,554 12 3	5,144,388 15 7	8,307,943 7 10	3,317,288 7 6	
1808 - - -	5,162,016 4 3	3,309,131 18 4	5,631,241 8 5	8,940,373 6 9	3,778,357 2 6	
1809 - - -	5,081,304 2 10	3,638,019 8 4	5,719,056 17 11	9,357,076 6 3	4,275,772 3 5	
1810 - - -	4,687,490 16 3	5,101,922 19 10 *a**	5,324,105 7 10	10,426,028 7 8	5,738,537 11 5	*a* 1,270,000 – –
1811 - - -	5 017,734 4 1	5,710,817 – 4 *b*	5,595,483 6 7	11,306,300 6 11	6,288,566 2 10	*b* 1,465,000 – –
1812 - - -	5,696,840 10 2	6,149,231 1 – *c*	5,306,217 11 8	11,455,448 12 8	5,758,608 2 6	*c* 1,656,276 – –
1813 - - -	5,891,587 10 1	7,525,992 15 5 *d*	5,319,459 – 8	12,845,451 16 1	6,953,864 6 –	*d* 2,603,455 – –
1814 - - -	6,432,183 14 –	7,993,639 12 4 *e*	5,283,628 6 5	13,277,267 18 9	6,845,084 4 9	*e* 2,466,545 – –
1815 - - -	6,598,773 6 6	12,074,715 3 2 *f*	4,982,320 16 6	17,057,035 19 8	10,458,262 13 2	*f* 6,107,986 12 3
1816 - - -	5,564,285 6 8	7,714,166 5 6 *g*	4,423,654 8 4	12,137,820 13 10	6,573,535 7 2	*g* 1,184,009 8 5
£.	77,844,193 8 1	79,722,820 11 10	80,014,983 14 3	159,737,804 6 1	81,893,610 18 –	16,753,272 – 8

* Including payments to Great Britain on account of balance due for proportion of contributions to Joint Expenditure (as stated in the sixth column).

X.—AN ACCOUNT of the AMOUNT authorised to be raised by LOAN for the Service of *Great Britain*, in each Year from 1801 to 1816, both inclusive; and of the AMOUNT actually raised by LOAN within each such Year.

GREAT BRITAIN.

YEAR.	Amount authorised to be raised for each Year.				YEAR.	Amount actually raised within each Year.				
	£.	s.	d.	£. s. d.		£.	s.	d.	£. s. d.	
1801 -	25,500,000	–	–		1801 -	193,191	13	4*		* Remaining of loan, 1800.
	2,970,150	–	–	28,470,150 – –		25,500,000	–	–		
1802 -	23,000,000	–	–			1,919,701	10	3	27,612,893 3 7	
				23,000,000 – –	1802 -	1,050,448	9	9		
1803 -	10,000,000	–	–			23,000,000	–	–	24,050,448 9 9	
				10,000,000 – –	1803 -	9,950,000	–	–	9,950,000 – –	
1804 -	10,000,000	–	–		1804 -	50,000	–	–		
				10,000,000 – –		9,769,090	9	2	9,819,090 9 2	
1805 -	1,526,699	6	3		1805 -	230,909	10	10		
	20,000,000	–	–			1,460,642	11	3		
				21,526,699 6 3		19,530,108	1	5	21,221,660 3 6	
1806 -	18,000,000	–	–		1806 -	66,056	15	–		
						469,891	18	7		
				18,000,000 – –		17,525,000	–	–	18,060,948 13 7	
1807 -	12,200,000	–	–		1807 -	475,000	–	–		
				12,200,000 – –		11,600,000	–	–	12,075,000 – –	
1808 -	8,000,000	–	–		1808 -	600,000	–	–		
				8,000,000 – –		7,246,253	12	3	7,846,253 12 3	
1809 -	11,600,000	–	–		1809 -	753,746	7	9		
				11,600,000 – –		11,176,020	13	–	11,929,767 – 9	
1810 -	8,000,000	–	–		1810 -	423,979	7	–		
				8,000,000 – –		7,653,073	10	8	8,077,052 17 8	
1811 -	4,981,300	–	–		1811 -	346,926	9	4		
	7,500,000	–	–			4,981,300	–	–		
				12,481,300 – –		7,425,243	8	11	12,753,469 18 3	
1812 -	6,789,625	–	–		1812 -	74,756	11	1		
	15,650,000	–	–			6,789,625	–	–		
				22,439,625 – –		15,328,367	4	2	22,192,748 15 3	
1813 -	799,300	–	–		1813 -	321,632	15	10		
	21,000,000	–	–			799,300	–	–		
	22,000,000	–	–			20,616,255	19	3		
				43,799,300 – –		7,712,509	14	8	29,449,698 9 9	
1814 -	18,500,000	–	–		1814 -	383,744	–	9		
						14,287,490	5	4		
				18,500,000 – –		18,394,476	7	11	33,065,710 14 –	
1815 -	7,008,089	3	6		1815 -	104,223	12	1		
	27,000,000	–	–			7,008,089	3	6		
				34,008,089 3 6		23,372,640	7	5	30,484,953 3 –	
1816 -	3,000,000	–	–		1816 -	3,627,359	12	7		
				3,000,000 – –		3,000,000	–	–	6,627,359 12 7	
TOTAL authorised to be raised from 1801 to 1816 inclusive				285,025,163 9 9	TOTAL actually raised within the Years 1801 to 1816 inclusive - - - -				285,217,055 3 1	
Add, Balance of Loan, 1800, actually raised in 1801 - -				193,191 13 4						
				285,218,355 3 1						
Deduct, Amount of Loan, 1814, remaining unpaid - - -				1,300 – –						
			£.	285,217,055 3 1						

XI.—AN ACCOUNT of the AMOUNT authorised to be raised by LOAN for the Service of *Ireland*, in each Year from 1801 to 1816, both inclusive; and of the AMOUNT actually raised by LOAN within each such Year.

IRELAND.

YEAR.	Amount authorised to be raised for each Year.		YEAR.	Amount actually raised within each Year.		——
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	
1801	2,500,000 – – 39,587 1 2	2,539,587 1 2	1801	996,501 15 6* 2,500,000 – – 39,587 1 2	– – – –	*Remaining of loan, 1800.
1802	1,500,000 – – 2,000,000 – –	3,500,000 – –	1802	1,500,000 – – 2,000,000 – –	3,536,088 16 8	
1803	2,000,000 – – 10,523 1 6	2,010,523 1 6	1803	2,000,000 – – 10,523 1 6	3,500,000 – –	
1804	1,153,846 3 1 4,500,000 – –	5,653,846 3 1	1804	1,153,846 3 1 3,761,270 8 11	2,010,523 1 6	
1805	2,500,000 – – 1,500,000 – –	4,000,000 – –	1805	738,729 11 1 2,500,000 – – 1,322,455 13 8	4,915,116 12 –	
1806	2,000,000 – – 1,846,153 17 –	3,846,153 17 –	1806	177,544 6 4 2,000,000 – – 1,846,153 17 –	4,561,185 4 9	
1807	2,000,000 – – 1,500,000 – – 48,923 1 6	3,548,923 1 6	1807	2,000,000 – – 699,766 13 7 48,923 1 6	4,023,698 3 4	
1808	692,307 13 10 1,153,846 3 – 2,500,000 – –	4,346,153 16 10	1808	800,233 6 5 692,307 13 10 1,153,846 3 – 2,328,746 7 9	2,748,689 15 1	
1809	1,153,846 3 – 3,000,000 – –	4,153,846 3 –	1809	171,253 12 3 1,153,846 3 – 2,608,979 7 –	4,975,133 11 –	
1810	5,721 4 7 1,400,000 – – 4,000,000 – –	5,405,721 4 7	1810	391,020 13 – 5,721 4 7 1,300,000 – – 3,521,926 9 4	3,934,079 2 3	
1811	2,307,692 6 2 923 1 6 4,500,000 – –	6,808,615 7 8	1811	100,000 – – 923 1 6 478,073 10 8 2,307,692 6 2 2,566,479 14 8	5,218,668 6 11	
1812	1,384,615 7 8 12,000 – – 4,350,000 – –	5,746,615 7 8	1812	1,933,520 5 4 1,384,615 7 8 12,000 – – 2,477,068 6 9	5,453,168 13 –	
1813	1,846,153 17 – 6,000,000 – –	7,846,153 17 –	1813	1,872,931 13 3 1,846,153 17 – 3,274,017 18 9	5,807,203 19 9	
1814	1,107 13 10 2,769,230 15 4 5,500,000 – –	8,270,338 9 2	1814	2,725,982 1 3 1,107 13 10 2,471,538 9 3 1,943,954 7 11	6,993,103 9 –	
1815	7,384 12 4 9,000,000 – –	9,007,384 12 4	1815	297,692 6 1 3,556,045 12 1 7,384 12 4 6,377,359 12 7	7,142,582 12 3	
1816	6,092 6 2	6,092 6 2	1816	2,541,066 15 1 6,092 6 2	10,238,482 3 1	
					2,547,159 1 3	
TOTAL authorised to be raised from 1801 to 1816 inclusive		76,689,954 8 8	TOTAL actually raised within the Years 1801 to 1816 inclusive		77,604,882 11 10	
Add, Balance of Loan, 1800, actually raised in 1801		996,501 15 6				
		77,686,456 4 2				
Deduct, Balance of 9,000,000*l.* Loan, 1815, in hands of Messrs. Puget & Bainbridge, on account of the Irish Exchequer, on 5th January 1817		81,573 12 4				
£.		77,604,882 11 10				

XII.—AN ACCOUNT of the AMOUNT of MONEY actually raised for *Great Britain* by creation of Debt, in each Year from 1801 to 1816 inclusive, distinguishing the Amount raised by creation of Funded and of Unfunded Debt; of the Amount issued to pay off such Debt, exclusive of Sinking Fund; of the Net Balance of Ways and Means thus raised in each Year; and, of the Total Amounts for the whole Period:—A similar Account for *Ireland*.

GREAT BRITAIN.

YEAR.	Amount of Money actually raised by Loan within the Year, and by Creation of Funded Debt (*See* pp. 380 & 381).	Amount raised by Issue of Exchequer Bills, and by Creation of Unfunded Debt.	TOTAL Amount raised.	Amount Issued to Pay off Funded Debt, exclusive of Sinking Fund.	Amount Issued to Pay off Exchequer Bills.	TOTAL Amount Issued to Pay off Debt, exclusive of Sinking Fund.	Net Balance of Ways and Means thus raised.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	27,612,893 3 7	23,593,000 – –	51,205,893 3 7	– – –	21,099,300 – –	21,099,300 – –	30,106,593 3 7
1802	24,050,448 9 9	16,448,500 – –	40,498,948 9 9	– – –	22,882,600 – –	22,882,600 – –	17,616,348 9 9
1803	9,950,000 – –	18,911,900 – –	28,861,900 – –	– – –	16,163,100 – –	16,163,100 – –	12,698,800 – –
1804	9,819,090 9 2	18,708,300 – –	28,527,390 9 2	– – –	12,173,500 – –	12,173,500 – –	16,353,890 9 2
1805	21,221,660 3 6	27,667,900 – –	48,889,560 3 6	1,526,699 6 3	26,001,800 – –	27,528,499 6 3	21,361,060 17 3
1806	18,060,948 13 7	30,895,500 – –	48,956,448 13 7	979,256 13 9	30,186,400 – –	31,165,656 13 9	17,790,791 19 10
1807	12,075,000 – –	34,453,500 – –	46,528,500 – –	336,088 16 6	29,838,300 – –	30,174,388 16 6	16,354,111 3 6
1808	7,846,253 12 3*	45,111,300 – –	52,957,553 12 3	153,696 18 9	34,536,600 – –	34,690,296 18 9	18,267,256 13 6
1809	11,929,767 – 9	36,086,400 – –	48,016,167 – 9	60,866 17 3	28,291,900 – –	28,352,766 17 3	19,663,400 3 6
1810	8,077,052 17 8	37,719,700 – –	45,796,752 17 8	18,776 3 3	30,627,000 – –	30,645,776 3 3	15,150,976 14 5
1811	12,753,469 18 3	41,223,300 – –	53,976,769 18 3	113,416 13 11	29,368,100 – –	29,481,516 13 11	24,495,253 4 4
1812	22,192,748 15 3†	45,779,100 – –	67,971,848 15 3	100,292 8 10	38,107,800 – –	38,208,092 8 10	29,763,756 6 5
1813	29,449,698 9 9‡	54,158,100 – –	83,607,798 9 9	184,056 – 9	35,807,000 – –	35,991,056 – 9	47,616,742 9 –
1814	33,065,710 14 –	52,272,500 – –	85,338,210 14 –	71,323 9 7	41,947,000 – –	42,018,323 9 7	43,319,287 4 5
1815	30,484,953 3 –	44,826,600 – –	75,311,553 3 –	90,484 19 3	50,172,900 – –	50,263,384 19 3	25,048,168 3 9
1816	6,627,359 12 7	46,591,300 – –	53,218,659 12 7	1,005,232 4 6	43,408,900 – –	44,414,132 4 6	8,804,527 8 1
£.	285,217,055 3 1	574,446,900 – –	859,663,955 3 1	4,640,190 12 7	490,612,800 – –	495,252,990 12 7	364,410,964 10 6

* Including 600,000 *l.* for Portugal. † Excluding 2,498,000 *l.* raised for East India Company.
‡ Excluding 2,000 *l.* raised for East India Company to complete 2,500,000 *l.*

IRELAND.

1801	3,536,088 16 8	830,769 4 7	4,366,858 1 3	9 4 8	1,104,461 10 9	1,104,470 15 5	3,262,387 5 10
1802	3,500,000 – –	646,153 16 11	4,146,153 16 11	– – –	1,010,215 7 9	1,010,215 7 9	3,135,938 9 2
1803	2,010,523 1 6	1,569,230 15 4	3,579,753 16 10	369 4 8	1,031,098 9 2	1,031,467 13 10	2,548,286 3 –
1804	4,915,116 12 –	738,461 10 9	5,653,578 2 9	– – –	1,569,415 7 8	1,569,415 7 8	4,084,162 15 1
1805	4,561,185 4 9	– – –	4,561,185 4 9	46 3 1	750,184 12 4	750,230 15 5	3,810,954 9 4
1806	4,023,698 3 3	– – –	4,023,698 3 3	– – –	28,200 – –	28,200 – –	3,995,498 3 3
1807	2,748,689 15 1	369,230 15 4	3,117,920 10 5	– – –	– – –	– – –	3,117,920 10 5
1808	4,975,133 11 1	500,000 – –	5,475,133 11 1	– – –	369,230 15 5	369,230 15 5	5,105,902 15 8
1809	3,934,079 2 4	500,000 – –	4,434,079 2 4	– – –	500,276 18 6	500,276 18 6	3,933,802 3 10
1810	5,218,668 6 11	– – –	5,218,668 6 11	– – –	500,000 – –	500,000 – –	4,718,668 6 11
1811	5,453,168 13 –	1,322,461 10 9	6,775,630 3 9	– – –	46 3 –	46 3 –	6,775,584 – 9
1812	5,807,203 19 9	1,601,656 8 2	7,408,860 7 11	– – –	1,123,076 18 6	1,123,076 18 6	6,285,783 9 5
1813	6,993,103 8 11	304,615 7 8	7,297,718 16 7	– – –	321,621 15 10	321,621 15 10	6,976,097 – 9
1814	7,142,582 12 3	1,569,230 15 4	8,711,813 7 7	– – –	1,584,707 13 10	1,584,707 13 10	7,127,105 13 9
1815	10,238,482 3 1	2,141,538 9 2	12,380,020 12 3	– – –	2,144,400 – –	2,144,400 – –	10,235,620 12 3
1816	2,547,159 1 3	5,087,692 6 1	7,634,851 7 4	– – –	2,280,507 13 10	2,280,507 13 10	5,354,343 13 6
£.	77,604,882 11 10	17,181,041 – 1	94,785,923 11 11	424 12 5	14,317,443 6 7	14,317,867 19 –	80,468,055 12 11

XIII.—AN ACCOUNT showing for *Great Britain* and *Ireland*, respectively in each Year from 1801 to 1816 (both inclusive), the following amounts, viz.:—

Column 1. Balances in the Exchequer at the beginning of the year.

„ 2. Net Revenue applicable to Expenditure in the year, exclusive of War Taxes, and of Amount applied to Management of Revenue.

„ 3. Totals of Columns 1 and 2.

„ 4. Amount of War Taxes received into the Exchequer.

„ 5. Net Amount raised by creation of Debt, after deducting the Amount applied to pay off Debt, exclusive of Sinking Fund.

„ 6. Total of Columns 4 and 5.

„ 7. Total Expenditure, exclusive of Sinking Fund, and of Management of Revenue.

„ 8. Sinking Fund.

„ 9. Total of Columns 7 and 8.

„ 10. Deficiency of Net Revenue, deducting War Taxes (Column 3) to meet Total Expenditure (Column 9).

„ 11. Balances in the Exchequer at the end of the year.

„ 12. Total of Columns 10 and 11.

Note.—The Amounts of War Taxes received in Great Britain, as here stated, are the Amounts which appear distinctly as such in the Accounts of Income in the Finance Accounts of Great Britain from 1803, and as the Amounts of similar Taxes in the years 1801, 1802, and 1803, in the Finance Accounts.

No such War Taxes appear to have been imposed in Ireland, nor are the Amounts of any such War Taxes shown in the Finance Accounts for Ireland.

It will be seen, from Accounts contained in the Papers relating to the Income, &c. of Ireland, called for by Mr. Spring Rice, and prepared for Parliament in 1834 (*see* Return No. 194 of 1834), that a far larger Amount of Revenue than is here stated as the Amount of War Taxes was raised in Great Britain in the 16 years 1801–16, from taxation not imposed upon Ireland, viz.:—

	£.	s.	d.
From Excise, Gross Receipts (Return No. 194, of 1834, page 27) -	118,537,902	12	7
From Taxes - - ditto - („ - „ - - „ 29) -	176,808,371	–	–
TOTAL Gross Revenue in Great Britain from Excise Duties and Taxes not imposed upon Ireland, 1801–1816 - -	295,346,273	12	7
From Customs. This Amount is not stated in the Return No. 194 of 1834. But it will be seen, at page 25 of that Return, that if rates equal to those charged in Great Britain had in all cases been levied upon the quantities of the various articles subject to Customs Duties which were actually entered for consumption in the respective years from 1801 to 1816 (inclusive), the estimated additional amount which would have been received in Ireland would have been 29,141,676 *l.*			
This sum would give a total additional Amount for Great Britain of Customs Duties from articles not subject to the same rates in Ireland, calculated upon the ability of Great Britain to consume taxable articles, when compared with Ireland, as estimated at the period of the Union, viz., 15 to 2, of - - - - - - - -	218,562,570	–	–
TOTAL - - - £.	513,908,843	12	7

AN ACCOUNT showing for *Great Britain* and *Ireland* respectively, in each Year fro

Great Britain.

YEAR.	Col. 1. Balances in the Exchequer at the beginning of the Year.	Col. 2. Net Revenue, after deducting War Taxes, applicable to Public Expenditure, exclusive of Management of Revenue.	Col. 3. Total of Columns 1 and 2.	Col. 4. Amount of War Taxes, exclusive of Management.	Col. 5. Net Amount raised by Creation of Debt, after deducting Amount applied to pay off Debt, exclusive of Sinking Fund.	Col. 6. Total of Columns 4 and 5.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801 -	7,619,246 6 1	27,457,458 10 1	35,076,704 16 2	5,779,580 11 2	30,106,593 3 7	35,886,173 14
1802 -	8,899,278 14 11	31,477,905 7 8	40,377,184 2 7	3,284,982 7 3	17,616,348 9 9	20,901,330 17
1803 -	9,800,659 12 9	35,781,461 12 6	45,582,121 5 3	395,938 15 –	12,698,800 – –	13,094,738 15
1804 -	8,812,339 8 4	40,222 237 7 7	49,034,576 15 11	3,567,881 8 2	16,353,890 9 2	19,921,771 17
1805 -	10,253,353 5 5	34,788,936 7 1	45,042,289 12 6	13,182,113 16 2	21,361,060 17 3	34,543,174 13
1806 -	10,790,442 6 1	36,456,995 9 8	47,247,437 15 9	14,870,304 – 3	17,790,791 19 10	32,661,096 –
1807 -	10,490,631 9 –	37,419,952 1 8	47,910,583 10 8	18,853,486 9 7	16,354,111 3 6	35,207,597 13
1808 -	12,895,811 8 5	38,459,946 11 7	51,355,758 – –	20,306,818 2 4	18,267,256 13 6	38,574,074 15
1809 -	13,450,810 15 6	39,777,347 1 8	53,228,157 17 2	20,826,189 8 10	19,663,400 3 6	40,489,589 12
1810 -	13,346,409 18 9	42,599,715 12 11	55,946,125 11 8	23,039,110 14 5	15,150,976 14 5	38,190,087 8
1811 -	12,459,256 14 1	41,279,693 2 3	53,738,949 16 4	21,999,550 9 5	24,495,253 4 4	46,494,803 13
1812 -	12,428,806 13 –	40,078.614 15 6	52,507,421 8 6	20,918,418 4 8	29,763,756 6 5	50,682,174 11
1813 -	11,291,059 9 1	44,793,257 14 8	56,084,317 3 9	23,316.298 12 4	47,616,742 9 –	70,933,041 1
1814 -	15,083,358 19 7	45,084,543 10 4	60,167,902 9 11	23,919,756 9 –	43,319,287 4 5	67,239,043 13
1815 -	13,958,567 9 8	49,992,566 9 8	63,951,133 19 4	23,213,043 – –	25,048,168 3 9	48,261,211 3
1816 -	14,386,774 4 8	42,565,038 2 9	56,951,812 7 5	17,029,511 19 2	8,804,527 8 1	25,834,039 7
£.	185,966,806 15 4	628,235,669 17 7	814.202,476 12 11	254,502,984 7 9	364,410,964 10 6	618,913,948 18

* *Note.*—The mode in which the Accounts of Income and Expenditure of Great Britain were made up in the Finance Accounts previously to 1822, do not admit of an accurate Balance being struck of the Total Receipts and Disbursements, added to the Balance at the beginning and end of the period 1801–1816. (*See* Report of Finance Committee, No. 618, of Session 1822).

Ireland.

1801	-	1,543,058	17	8	2,835,670	14	2	4,378,729	11	10	-	-	-	-	3,262,387	5	10	3,262,387	5 1
1802	-	364,309	3	7	3,642,821	7	7	4,007,130	11	2	-	-	-	-	3,135,938	9	2	3,135,938	9
1803	-	927,255	16	2	2,966,724	19	6	3,893,980	15	8	-	-	-	-	2,548,286	3	–	2,548,286	3
1804	-	271,271	4	11	3,319,401	4	4	3,590,672	9	3	-	-	-	-	4,084,162	15	1	4,084,162	15
1805	-	244,263	17	9	3,492,762	14	4	3,737,026	12	1	-	-	-	-	3,810,954	9	4	3,810,954	9
1806	-	249,890	18	11	4,082,186	5	2	4,332,077	4	1	-	-	-	-	3,995,498	3	3	3,995,498	3
1807	-	474,551	7	1	4,502,657	18	9	4,977,209	5	10	-	-	-	-	3,117,920	10	5	3,117,920	10
1808	-	275,183	10	–	4,565,069	13	11	4,840,253	3	11	-	-	-	-	5,105,902	15	8	5,105,902	15
1809	-	1,602,729	3	3	4,353,632	18	10	5,956,362	2	1	-	-	-	-	3,933,802	3	10	3,933,802	3
1810	-	1,260,759	3	7	3,877,484	3	5	5,138,243	7	–	-	-	-	-	4,718,668	6	11	4,718,668	6
1811	-	240,889	19	3	4,188,743	13	8	4,429,633	12	11	-	-	-	-	6,775,584	–	9	6,775,584	–
1812	-	727,907	16	3	4,870,607	16	10	5,598,515	13	1	-	-	-	-	6,285,783	9	5	6,285,783	9
1813	-	1,255,083	3	4	5,063,041	12	7	6,318,124	15	11	-	-	-	-	6,976,097	–	9	6,976,097	–
1814	-	1,277,315	18	4	5,537,320	–	4	6,814,635	18	8	-	-	-	-	7,127,105	13	9	7,127,105	13
1815	-	1,559,337	7	4	5,639,120	19	11	7,198,458	7	3	-	-	-	-	10,235,620	12	3	10,235,620	12
1816	-	1,336,695	6	5	4,627,969	8	–	5,964,664	14	5	-	-	-	-	5,354,343	13	6	5,354,343	13
£.		13,610,502	13	10	67,565,215	11	4	81,175,718	5	2	-	-	-	-	80,468,055	12	11	80,468,055	12 1

1801 to 1816 (both inclusive) the following Amounts, viz. :—

Great Britain.

YEAR.	Col. 7. Total Expenditure, exclusive of Sinking Fund, and of Management of Revenue.	Col. 8. Sinking Fund (as shown in Return, No. 145, of 1822).	Col. 9. Total of Columns 7 and 8.	Col. 10. Deficiency of Net Revenue, exclusive of Management and of War Taxes, and Balances (Column 3) to meet Total Expenditure (Column 9).	Col. 11. Balances in the Exchequer at the End of the Year, as per Finance Accounts.	Col. 12. Total of Columns 10 and 11.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801 -	57,134,155 15 3	5,117,723 2 2	62,251,878 17 5	27,175,174 1 3	8,899,278 14 11	36,074,452 16 2
1802 -	47,683,477 14 10	5,685,542 6 6	53,369,020 1 4	12,991,835 18 9	9,800,659 12 9	22,792,495 11½ 6
1803 -	43,838,625 2 8	6,018,179 8 9	49,856,804 11 5	4,274,683 6 2	8,812,339 8 4	13,087,022 14 6
1804 -	53,954,433 7 7	6,521,394 7 2	60,475,827 14 9	11,441,250 18 10	10,253,353 5 5	21,694,604 4 3
1805 -	61,815,703 4 1	7,181,482 3 3	68,997,185 7 4	23,954,895 14 10	10,790,442 6 1	34,745,338 – 11
1806 -	61,429,466 17 3	7,829,588 19 3	69,259,055 16 6	22,011,618 – 9	10,490,631 9 –	32,502,249 9 9
1807 -	61,113,038 13 7	8,908,673 17 3	70,021,712 10 10	22,111,129 – 2	12,895,811 8 5	35,006,940 8 7
1808 -	67,593,650 2 3	9,555,853 9 1	77,149,503 11 4	25,793,745 11 4	13,450,810 15 6	39,244,556 6 10
1809 -	69,564,323 3 2	10,170,104 15 9	79,734,427 18 11	26,506,270 1 9	13,346,409 18 9	39,852,680 – 6
1810 -	71,973,470 17 5	10,813,016 15 9	82,786,487 13 2	26,840,362 1 6	12,459,256 14 1	39,299,618 15 7
1811 -	77,063,314 19 –	11,543,881 3 7	88,607,196 2 7	34,868,246 6 3	12,428,806 13 –	47,297,052 19 3
1812 -	83,650,805 14 11	12,439,631 19 5	96,090,437 14 4	43,583,016 5 10	11,291,059 9 1	54,874,075 14 11
1813 -	96,464,768 10 11	14,181,006 5 4	110,645,774 16 3	54,561,457 12 6	15,083,358 19 7	69,644,816 12 1
1814 -	101,291,344 4 9	12,748,231 12 3	114,039,575 17 –	53,871,673 7 1	13,958,567 9 8	67,830,240 16 9
1815 -	86,891,144 16 10	11,902,051 2 8	98,793,195 19 6	34,842,062 – 2	14,386,774 4 8	49,228,836 4 10
1816 -	63,130,368 4 6	11,491,670 2 6	74,622,038 7 –	17,670,225 19 7	13,388,269 12 4	31,058,495 11 11
£.	1,104,592,091 9 –	152,108,031 10 8	1,256,700,122 19 8	442,497,646 6 9	191,735,830 1 7	634,233,476 8 4

Recapitulation—Great Britain.

Balances in the Exchequer, 5 January 1801 - - (Col. 1.) - - -	7,619,246 6 1	
Total Net Revenue, including War Taxes - - - (Cols. 2 and 4) - - -	882,738,654 5 4	
Net Balance of Ways and Means, raised by creation of Debt (Col. 5.) - - -	364,410,964 10 6	
£.	1,254,768,865 1 11	
Excess of Expenditure over Receipts, including Balances* - - - - - -	15,319,527 10 1	
Total Expenditure - - - - - - - (Col. 9.) - - -	- - -	1,256,700,122 19 8
Balances, 5 January 1817 - - - - - (Col. 11.) - - -	- - -	13,388,269 12 4
£.	1,270,088,392 12 –	1,270,088,392 12 –

Ireland.

1801 -	6,866,224 13 7	410,583 – 6	7,276,807 14 1	2,898,078 2 3	364,309 3 7	3,262,387 5 10
1802 -	5,787,321 19 10	428,491 4 6	6,215,813 4 4	2,203,682 13 2	927,255 16 2	3,135,938 9 4
1803 -	5,694,850 1 3	476,145 12 8	6,170,995 13 11	2,277,014 18 3	271,271 4 11	2,548,286 3 2
1804 -	6,815,036 13 3	615,534 13 4	7,430,571 6 7	3,839,898 17 4	244,263 17 9	4,084,162 15 1
1805 -	6,599,452 11 5	698,637 11 1	7,298,090 2 6	3,561,063 10 5	249,890 18 11	3,810,954 9 4
1806 -	7,059,211 7 5	793,812 13 –	7,853,024 – 5	3,520,946 16 4	474,551 7 1	3,995,498 3 5
1807 -	6,939,289 – 3	880,657 6 –	7,819,946 6 3	2,842,737 – 5	275,183 10 –	3,117,920 10 5
1808 -	7,371,398 9 8	972,028 6 9	8,343,426 16 5	3,503,173 12 6	1,602,729 3 3	5,105,902 15 9
1809 -	7,541,897 18 7	1,087,507 3 8	8,629,405 2 3	2,673,043 – 2	1,260,759 3 7	3,933,802 3 9
1810 -	8,428,811 16 6	1,187,209 18 4	9,616,021 14 10	4,477,778 7 10	240,889 19 3	4,718,668 7 1
1811 -	9,156,570 10 1	1,320,739 6 5	10,477,309 16 6	6,047,676 3 7	727,907 16 3	6,775,583 19 10
1812 -	9,188,923 13 4	1,440,292 6 –	10,629,215 19 4	5,030,700 6 3	1,255,083 3 4	6,285,783 9 7
1813 -	10,459,639 16 3	1,557,266 2 4	12,016,905 18 7	5,698,781 2 8	1,277,315 18 4	6,976,097 1 –
1814 -	10,538,280 6 4	1,844,123 18 9	12,382,404 5 1	5,567,768 6 5	1,559,337 7 4	7,127,105 13 9
1815 -	14,038,598 6 1	2,058,785 7 –	16,097,383 13 1	8,898,925 5 10	1,336,695 6 5	10,235,620 12 3
1816 -	8,954,340 15 4	2,247,163 19 10	11,201,504 15 2	5,236,840 – 9	117,503 12 9	5,354,343 13 6
£.	131,439,847 19 2	18,018,978 10 2	149,458,826 9 4	68,283,108 4 2	12,184,947 8 11	80,468,055 13 1

Recapitulation—Ireland.

Balances in the Exchequer, 5 January 1801 - - (Col. 1.) - - -	1,543,058 17 8	
Total Revenue in the 16 Years - - - - - (Col. 2.) - - -	67,565,215 11 4	
Net Balance of Ways and Means, raised by creation of Debt (Col. 5.) - - -	80,468,055 12 11	
Add Fractions - - - - - - - - - - - -	- - 2	
Total Expenditure - - - - - - - - (Col. 9.) - - -	- - -	149,458,826 9 4
Balances, 5 January 1817 - - - - - (Col. 11.) - - -	- - -	117,503 12 9
£.	149,576,330 2 1	149,576,330 2 1

XIV.—AN

XIV.—AN ACCOUNT of the AMOUNT of CAPITAL STOCK of the FUNDED DEBT of *Great Britain* and *Ireland* respectively, Cancelled in each Year from 1801 to 1816 inclusive (as shown in Return No. 623 of 1822).

CAPITAL STOCK of FUNDED DEBT of GREAT BRITAIN Cancelled.

Note.—These Amounts of the Funded Debt of Great Britain were directed by the Act 53 Geo. 3, c. 35, to be cancelled "in like manner as if the same had been transferred to the Commissioners for the Reduction of the National Debt, for the Redemption of Land Tax;" that is to say, the Dividends and Charge of Management were to cease, but there was no provision for the discharge of the Principal.

DATE from which the Dividends were Cancelled.	ACT.	——	£. 3 per Cent. Stock.	£. 4 per Cent. Stock.	£. 5 per Cent. Stock.	TOTAL STOCK.	Annual Amount of Dividend on Stock Cancelled
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
5 July 1813	Per 53 Geo. 3, c. 95.	Consols - -	46,884,600 - -	- - -	- - -	46,884,600 - -	1,406,538 -
10 October „	Per 53 Geo. 3, c. 95.	Reduced - -	47,892,500 - -	- - -	- - -	47,892,500 - -	1,436,775 -
5 January 1814	Per 54 Geo. 3, c. 8.	Consols - -	22,257,400 - -	- - -	- - -	22,257,400 - -	667,722 -
5 April „	Per 54 Geo. 3, c. 8.	Reduced - -	36,542,000 - -	- - -	- - -	36,542,000 - -	1,096,260 -
5 July „	Per 54 Geo. 3, c. 89.	New South Sea Annuities.	3,994,000 - -	- - -	- - -		
		South Sea Annuities, 1751.	953,000 - -	- - -	- - -		
		Consols - -	10,272,392 - -	- - -	- - -	15,361,392 - -	463,681 15
		Navy £.5 per Cents.	- - -	- - -	142,000 - -		
10 October 1814	Per 54 Geo. 3, c. 89.	Reduced - -	23,733,099 - -	- - -	- - -	23,733,099 - -	711,992 19
10 October 1815	Per 55 Geo. 3, c. 169.	Reduced - -	51,271,467 - -	7,796,400 - -	- - -	59,067,867 - -	1,850,000 -
		£.	243,800,458 - -	7,796,400 - -	142,000 - -	251,738,858 - -	7,632,969 14

CAPITAL STOCK of FUNDED DEBT of IRELAND Cancelled.

IRELAND.

(Converted into British Currency.)

	Directed to be Cancelled.		£. 3½ per Cent. Stock.	£. 4 per Cents.	£. 5 per Cents.		
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
29 Sept. 1816	Per 56 Geo. 3, caps. 70 & 89*	Funded in Ireland -	- - -	- - -	1,709,604 18 7	1,709,604 18 7	85,480 5
25 December „		Ditto - -	2,060,228 6 2	271,846 3 1	- - -	2,332,074 9 3	82,981 16
	TOTAL Capital Stock directed to be Cancelled on 5 January 1817 - - - - - -	£.	2,060,228 6 2	271,846 3 1	1,709,604 18 7	4,041,679 7 10	168,462 1
	* Amended by a subsequent Act, 57 Geo. 3, c. 83; viz.:—						
29 Sept. 1816	- - -	Funded in Ireland -	- - -	- - -	1,538,909 6 7	1,538,909 6 7	76,945 9
25 December „	- - -	Ditto - - -	2,060,228 6 2	271,846 3 1	- - -	2,332,074 9 3	82,981 16
25 March 1817	- - -	Funded in England	- - -	- - -	180,296 9 4	180,296 9 4	9,014 16
	Corrected TOTAL of such Capital Stock actually cancelled, as shown subsequently to 5 January 1817	£.	2,060,228 6 2	271,846 3 1	1,719,205 15 11	4,051,280 5 2	168,942 2

XV.—GREAT BRITAIN.—INCOME AND EXPENDITURE.

COMPARISON of the STATEMENT of the Amount of INCOME and EXPENDITURE of *Great Britain*, in each Year, from 1801 to 1816 inclusive, after deducting the Charge for the Pre-Union Debt, as stated to the Committee, on 3 June 1864, by Mr. *Fisher*, in Account No. V. of Appendix 3, page 323; with the actual RECEIPTS and DISBURSEMENTS, as shown in the Finance Accounts.

YEARS.	RECEIPTS. Col. 1. Total Revenue applicable to Actual Public Expenditure, excluding Management of Revenue, after deducting £. 22,161,754. 0s. 8d. in each Year for the Charges of the Ante-Union Debt.	RECEIPTS. Col. 2. Amount actually raised within each Year by Loans or creation of Funded and Unfunded Debt after deducting the Amount applied to pay off Debt, exclusive of Sinking Fund.	RECEIPTS. Col. 3. Total of Cols. 1 and 2.	RECEIPTS. Col. 4. Total Discharge according to Mr. Fisher.	DISBURSEMENTS. Col. 5. Actual Expenditure, excluding Management of Revenue and Interest, Sinking Fund, and Management of Debt.	DISBURSEMENTS. Col. 6. Actual Expenditure for Interest, Sinking Fund, and Management of Debt, after deducting £. 22,161,754. 0s. 8d. in each Year for the Charge of the Ante-Union Debt.	DISBURSEMENTS. Col. 7. Total of Cols. 5 and 6.	DISBURSEMENTS. Col. 8. Total Charge according to Mr. Fisher.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	11,075,285 – 7	30,106,593 3 7	41,181,878 4 2	37,948,706 – –	39,243,157 12 3	846,967 4 6	40,090,124 16 9	34,749,831 – –
1802	12,601,133 14 3	17,616,348 9 9	30,217,482 4 –	37,071,277 – –	28,820,795 12 1	2,386,470 8 7	31,207,266 – 8	30,793,473 – –
1803	14,015,646 6 10	12,698,800 – –	26,714,446 6 10	26,041,099 – –	25,772,254 10 8	1,922,796 – 1	27,695,050 10 9	24,930,841 – –
1804	21,628,364 15 1	16,353,890 9 2	37,982,255 4 3	32,228,737 – –	35,077,734 14 10	3,236,338 19 3	38,314,073 14 1	30,086,105 – –
1805	25,809,296 2 7	21,361,060 17 3	47,170,356 19 10	49,142,879 – –	41,622,831 12 6	5,212,599 14 2	46,835,431 6 8	46,009,753 – –
1806	29,165,545 9 3	17,790,791 19 10	46,956,337 9 1	50,146,635 – –	40,673,859 6 –	6,423,442 9 10	47,097,301 15 10	49,234,838 – –
1807	34,111,684 10 7	16,354,111 3 6	50,465,795 14 1	48,194,948 – –	39,935,242 5 11	7,924,716 4 3	47,859,958 10 2	51,012,262 – –
1808	36,605,010 13 3	18,267,256 13 6	54,872,267 6 9	46,790,060 – –	46,423,036 7 9	8,564,713 2 11	54,987,749 10 8	52,670,988 – –
1809	38,441,782 9 10	19,663,400 3 6	58,105,182 13 4	52,858,526 – –	48,006,642 2 3	9,566,031 16 –	57,572,673 18 3	56,518,591 – –
1810	43,477,072 6 8	15,150,976 14 5	58,628,049 1 1	57,187,927 – –	49,983,624 16 11	10,641,108 15 7	60,624,733 12 6	57,768,637 – –
1811	41,117,489 11 –	24,495,253 4 4	65,612,742 15 4	59,072,787 – –	54,968,002 15 11	11,477,439 6 –	66,445,442 1 11	61,495,345 – –
1812	38,835,278 19 6	29,763,756 6 5	68,599,035 5 11	66,685,381 – –	60,437,003 11 11	13,491,680 1 9	73,928,683 13 8	67,595,201 – –
1813	45,947,802 6 4	47,616,742 9 –	93,564,544 15 4	74,139,161 – –	72,085,485 3 6	16,398,535 12 1	88,484,020 15 7	85,728,716 – –
1814	46,842,545 18 8	43,319,287 4 5	90,161,833 3 1	77,803,776 – –	74,656,601 3 2	17,221,220 13 2	91,877,821 16 4	82,119,393 – –
1815	51,043,855 9 –	25,048,168 3 9	76,092,023 12 9	78,496,860 – –	58,867,580 5 –	17,763,861 13 10	76,631,441 18 10	97,214,610 – –
1816	37,432,796 1 3	8,804,527 8 1	46,237,323 9 4	47,992,655 – –	32,065,327 16 8	20,394,956 9 8	52,460,284 6 4	42,382,883 – –
	£. 528,150,589 14 8	364,410,964 10 6	892,561,554 5 2	£41,806,013 – –	748,639,179 17 4	153,472,878 11 8	902,112,058 9 –	879,301,367 – –
	Total Receipts understated by Mr. Fisher - - - £.		- - - -	50,755,541 – –			Total Disbursements understated by Mr. Fisher - - -	22,810,691 – –
	Excess of Disbursements over Receipts in 16 years, as shown in the Finance Accounts.		9,550,504 3 10				£.	902,112,058 – –
	£.		902,112,058 9 –	892,561,554 – –				

Excess of Disbursements over Receipts in the 16 years, as stated by Mr. Fisher - - - - - - - - - - - £. 37,495,354 – –
Ditto - - - ditto - - ditto as shown in the Finance Accounts - - - - - - - - - 9,550,504 – –
Ditto - - - ditto - - overstated by Mr. Fisher - - - - - - - - - - - £. 27,944,850 – –

Note.—In Mr. Fisher's statement, the amount of "Loans paid into the Exchequer," (with which the amounts stated above in Col. 2 are compared) appear to represent the actual amounts raised by creation of Funded Debt, and paid into the Exchequer within the year, exclusive of the amount raised by creation of Unfunded Debt. The amounts applied to pay off Funded and Unfunded Debt, exclusive of Sinking Fund, appear to be altogether excluded by Mr. Fisher.

XVI.—IRELAND.—INCOME AND EXPENDITURE.

COMPARISON of the STATEMENT of the AMOUNT of INCOME and EXPENDITURE of *Ireland*, in each Year from 1801 to 1816 inclusive; after Deducting the Charge for the Pre-Union Debt, as stated to the Committee on 3 June 1864, by Mr. *Fisher*, in Account No. VI. of Appendix 3, page 324, with the Actual RECEIPTS and DISBURSEMENTS.

IN BRITISH CURRENCY.

YEAR.	RECEIPTS. Col. 1. Total Revenue applicable to Actual Public Expenditure, excluding Management of Revenue, after deducting £. 1,572,351. 7 s. 10 d. in each Year for the Charge of the Pre Union Debt.	RECEIPTS. Col. 2. Amount actually raised within each Year by Loans and creation of Funded and Unfunded Debt, after deducting the Amount applied to pay off Debt, exclusive of Sinking Fund.	RECEIPTS. Col. 3. TOTAL of Cols. 1 and 2.	RECEIPTS. Col. 4. TOTAL Discharge, according to Mr. Fisher.	DISBURSEMENTS. Col. 5. Actual Expenditure, excluding Management of Revenue, and Interest, Sinking Fund, and Management of Debt.	DISBURSEMENTS. Col. 6. Actual Expenditure for Interest, Sinking Fund, and Management of Debt, after deducting £. 1,572,351. 7 s. 10 d. in each Year for the Charge of the Pre-Union Debt.	DISBURSEMENTS. Col. 7. TOTAL of Cols. 5 and 6.	DISBURSEMENTS. Col. 8. TOTAL Charge, according to Mr. Fisher.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£ s. d.
1801	1,263,319 6 4	3,262,387 5 10	4,525,706 12 2	7,166,100 – –	5,302,667 4 4	401,789 1 11	5,704,456 6 3	5,312,586 – –
1802	2,070,469 19 9	3,135,938 9 2	5,206,408 8 11	6,992,471 – –	4,354,633 19 6	288,827 17 –	4,643,461 16 6	3,788,514 – –
1803	1,394,373 11 8	2,548,286 3 –	3,942,659 14 8	4,789,444 – –	4,185,769 18 10	412,874 7 3	4,598,644 6 1	4,352,471 – –
1804	1,747,049 16 6	4,084,162 15 1	5,831,212 11 7	8,601,630 – –	5,024,321 4 7	833,898 14 2	5,858 219 18 9	6,853,198 – –
1805	1,920,411 6 6	3,810,954 9 4	5,731,365 15 10	8,435,673 – –	4,647,006 7 3	1,078,732 7 5	5,725,738 14 8	5,668,929 – –
1806	2,509,834 17 4	3,995,498 3 3	6,505,333 – 7	8,440,350 – –	4,929,941 19 8	1,350,730 12 11	6,280,672 12 7	6,173,687 – –
1807	2,930,306 10 11	3,117,920 10 5	6,048,227 1 4	7,590.150 – –	4,710,130 3 8	1,537,464 14 9	6,247.594 18 5	6,704,233 – –
1808	2,992,718 6 1	5,105,902 15 8	8,098,621 1 9	9,936,917 – –	5,105,511 19 7	1,665,563 9 –	6,771,075 8 7	6,560,725 – –
1809	2,781,281 11 –	3,933,802 3 10	6,715,083 14 10	8,569,583 – –	5,040,457 17 11	2,016,595 16 6	7,057.053 14 5	6,159,718 – –
1810	2,305,132 15 7	4,718,668 6 11	7,023,801 2 6	9,428,014 – –	5,833,488 7 7	2,210,181 19 5	8,043,670 7 –	6,033,829 – –
1811	2,616,392 5 10	6,775,584 – 9	9,391,976 6 7	7,312,063 – –	6,325,274 2 8	2,579,684 6 –	8,904,958 8 8	6,123,781 – –
1812	3,298,256 9 –	6,285,783 9 5	9,584,039 18 5	8,032,077 – –	6,258,479 8 1	2,798,385 3 5	9,056,864 11 6	6,216,801 – –
1813	3,490,690 4 9	6,976,097 – 9	10,466,787 5 6	12,694,589 – –	7,171,841 6 6	3,272,713 4 3	10,444,554 10 9	6,516.600 – –
1814	3,954,963 12 6	7,127,105 13 9	11,092,074 6 3	13,280,999 – –	6,963,967 13 8	3,846,085 3 7	10,810,052 17 3	6,320.930 – –
1815	4,036,769 12 1	10,235,620 12 3	14,302,390 4 4	16,780,638 – –	10,218,149 10 10	4,306,882 14 5	14,525,032 5 3	6,890,439 – –
1816	3,055,618 – 2	5,354,343 13 6	8,409.961 13 8	7,456,079 – –	4,748,556 15 6	4,880,596 11 10	9,629,153 7 4	6,230,311 – –
£.	42,407,593 6 –	80,468,055 12 11	122,875,648 18 11	145,506,787 – –	90,820,198 – 2	33,481,006 3 10	124,301,204 4 –	95,986,952 – –
TOTAL Receipts overstated by Mr. Fisher			– – – –	22,631,138 – –	TOTAL Disbursements understated by Mr. Fisher			28,314,252 – –
Excess of Disbursements over Receipts in the Year, as shown in the Finance Accounts, being the actual decrease in the Exchequer Balances.			1,425,555 5 1					
£			124,301,204 4 –	122,875,649 – –			£.	124,301,204 – –

Excess of Receipts over Disbursements in the 16 Years, as stated by Mr. Fisher – – – – – – – – – – £. 49,519,735 – –

Actual Excess of Disbursements over Receipts, in the 16 Years, as shown in the Financial Accounts – – – – – – – 1,425,555 – –

Excess of Receipts over Disbursements, overstated by Mr. Fisher – – – – £. 50,945,290 – –

Note.—In Mr. Fisher's statement, the amounts of "Loans paid into the Exchequer," (with which the amounts stated above in Col. 2 are compared) appear to represent the actual amounts raised by creation of Funded Debt, and paid into the Exchequer, within the Year, *in Irish Currency*, and are exclusive of the amounts raised by the creation of Unfunded Debt. The amounts applied to pay off Funded and Unfunded Debt, exclusive of Sinking Fund, appear to be altogether excluded by Mr. Fisher.

Exchequer, 30 June 1864.

H. W. Chisholm, Chief Clerk.

Appendix, No. 11.

ACCOUNTS of the GROSS and NET REVENUES of *Great Britain* and *Ireland* respectively, from 1801 to 1817, and of the separate and joint Expenditure, viz.:—

1. AN ACCOUNT of the GROSS and NET REVENUE of *Great Britain* and *Ireland* respectively, in each year from 1801 to 1817, (as stated in the Return, No. 256, of Session 1824); of the Annual Charge for DEBT, including SINKING FUND; the BALANCE of REVENUE, after Deduction of such Charge for Debt, applicable to the Proportion of the GENERAL EXPENDITURE of the UNITED KINGDOM to which each Kingdom was liable; and the SURPLUS or DEFICIENCY of such BALANCE to discharge such Proportion of the GENERAL EXPENDITURE.

NOTE.

THE Amounts of Gross Revenue, including Balances and Arrears, stated in the Return, No. 256 of Session 1824, both for Great Britain and for Ireland, are the gross total sums received and to be accounted for. The amounts thus stated are identical with those shown in the Finance Accounts of the several years, and will be found in the general statement of the Public Income, with which the Finance Accounts of each kingdom commence. By reference to these statements, the several items of which these total amounts of gross revenue are composed will be distinctly seen. In the Finance Accounts for Ireland, the sums are expressed in Irish currency: in the Return, No. 256 of 1824, and in this Account, they are expressed in British currency.

The amounts of Net Revenue, stated in the Return, No. 256 of 1824, show the amounts remaining, after deducting from the amounts of gross revenue, drawbacks, repayments, discounts, and bounties in the nature of drawbacks, as well as management, or the expenditure for the collection of the revenue. But they include balances and arrears remaining in the hands of collectors and receivers at the end of each year, which must necessarily be carried forward to the receipt, and be available for the expenditure of the succeeding year.

In order, therefore, to show the amount of revenue applicable to the payment of the proportion, to which each kingdom was liable, of the general expenditure of each year, another column is added to Account, No. 1, showing the amount of revenue thus applicable, excluding balances remaining in the hands of collectors and receivers at the end of each year, but including the amounts paid for expenditure out of the revenue in its progress to the Exchequer, and also including the amounts paid for management of the revenue, in accordance with the decision of the Select Committee on the Public Income and Expenditure of Ireland (Report, No. 262 of Session 1811, page 13), "that in "the settlement of the joint accounts between Great Britain and Ireland, the charges of manage- "ment of the revenue should be considered as joint charge, to be defrayed in the ratio of their "respective contributions under the Act of Union."

A deduction is also made from the revenue of Great Britain in each year of 2-17ths of the amount of repayments to the British Exchequer on account of moneys imprested, or paid in advance, or on account, as stated and settled in the Appendix to the Report of the Select Committee on the Public Income and Expenditure of Ireland, No. 214 of Session 1815, page 30, and as similarly computed for the years 1815 and 1816; the amounts thus deducted are added to the revenue of Ireland, as due to that kingdom under the Act of Union.

These deductions and additions to the amount of net revenue stated in the Return, No. 256 of 1824, are shown in the appended account, No. II.

Under the head of expenditure for funded and unfunded debt, is included not only the interest and sinking fund, but also the management of the public debt.

Under the head of the proportion of the general expenditure of the United Kingdom to which each kingdom was liable, after deducting the expenditure for public debt, the following amounts, as finally settled and determined by the respective Treasuries of each kingdom, and reported to Parliament, are shown separately, viz.:—

1. The separate expenditure of each kingdom on account of services prior to 1st January 1801, and other separate expenditure, as not belonging to the joint account of the United Kingdom.

2. The proportions of the joint expenditure of the United Kingdom, to be contributed by Great Britain and Ireland respectively under the Act of Union, that is to say, 15-17ths for Great Britain, and 2-17ths for Ireland.

The amounts of actual expenditure in each year of Great Britain and Ireland respectively, distinguishing the separate and joint expenditure, the total amount of joint expenditure, and the amounts of the proportions to be contributed respectively by Great Britain and Ireland under the Act of Union, are shown in the appended account, No. III.

I. AN ACCOUNT showing the GROSS and the NET REVENUE of *Great Britain* and *Ireland* respectively, in each UNFUNDED DEBT and for the SINKING FUND:—Of the BALANCE of REVENUE, after Deduction of such EXPENDITURE of the UNITED KINGDOM; and of the SURPLUS or DEFICIENCY, if any, of such BALANCE to

Note.—The following Accounts are made out for the Financial Year ending

GREAT BRITAIN.

YEAR.	Gross Revenue, including Balances and Arrears, as per Return, No. 256 of Session 1824.	Net Revenue, after Deducting Drawbacks,&c. and Management of Revenue, as per Return, No. 256 of Session 1824.	Revenue applicable to Public Expenditure, including Management of Revenue, as shown in Appended Account, No. II.	Total Annual Expenditure for Interest and Annuities, Sinking Fund, and Management of Funded and Unfunded Debt.	Balance of Revenue applicable to General Expenditure, after deducting such Annual Expenditure for Public Debt.	Proportions of the General Expenditure of the United Kingdom to which Great Britain was liable, after deducting such Annual Expenditure for Public Debt.		Deficiency of Revenue to Discharge such Proportions of the General Expenditure.
						Separate Expenditure, including Discount and Charges of Receiving Loans.*	15-17ths of Joint Expenditure, as shown in Appended Account, No. III.	
	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	39,986,440	34,611,296	35,257,229 7 9	23,008,721 5 2	12,248,508 2 7	14,023,977 8 5	27,788,652 17 3	29,564,122 3 1
1802	42,269,765	36,349,932	36,735,810 7 1	24,548,224 9 3	12,187,085 17 10	3,575,979 2 –	27,143,424 8 6	18,532,317 12 8
1803	43,169,573	37,875,099	38,126,629 – 10	24,084,550 – 9	14,042,079 – 1	2,633,359 – 1	25,826,821 5 –	14,418,101 5 –
1804	50,152,990	45,303,386	45,920,783 13 9	25,398,092 19 11	20,522,690 13 10	751,540 16 3	36,901,865 11 11	17,130,715 14 4
1805	54,797,909	49,746,475	50,212,135 17 6	27,374,353 14 10	22,837,782 2 8	1,490,757 4 9	41,830,880 8 1	20,483,855 10 2
1806	58,492,398	53,230,372	53,689,775 15 9	28,585,196 10 6	25,104,579 5 3	1,438,178 12 11	41,078,982 4 10	17,412,581 12 6
1807	64,392,800	58,221,737	58,964,523 4 6	30,086,470 4 11	28,878,052 19 7	523,037 9 10	41,696,154 8 2	13,341,138 18 5
1808	66,461,759	60,971,440	61,571,078 10 7	30,726,467 3 7	30,844,611 7 –	462,384 13 5	48,007,466 5 7	17,625,239 12 –
1809	69,643,861	62,966,838	63,480,128 6 –	31,727,785 16 8	31,752,342 9 4	1,110,986 18 11	48,971,393 17 11	18,330,038 7 6
1810	73,581,979	66,639,571	67,295,875 5 11	32,802,862 16 3	34,493,012 9 8	1,329,026 – 1	50,217,864 19 –	17,053,878 9 5
1811	70,138,310	64,220,412	64,901,866 – 5	33,639,193 6 8	31,262,672 13 9	924,248 12 5	55,355,134 13 11	25,016,710 12 7
1812	69,675,944	63,650,795	64,262,481 8 1	35,653,434 2 5	28,609,047 5 8 0	1,717,992 14 10	59,381,004 3 1	32,489,949 12 3
1813	74,489,461	66,872,587	67,641,614 15 7	38,560,289 12 9	29,081,325 2 1	465,698 19 7	70,980,162 3 7	42,364,536 – 4
1814	77,132,510	69,019,729	69,793,067 19 10	39,382,974 13 10	30,410,093 6 –	640,550 9 11	73,123,182 16 9	43,353,640 – 8
1815	77,632,268	69,858,901	70,746,076 3 4	39,925,615 14 6	30,820,460 8 10	158,952 17 11	59,430,538 19 1	28,769,031 8 2
1816	69,634,318	60,836,853	62,146,494 9 6	42,556,710 10 4	19,589,783 19 2	379,247 13 4	35,162,399 13 10	15,951,863 8 –
TALS	1,001,652,285	900,375,423	910,745,070 6 5	508,060,943 2 4	402,684,127 4 1	31,625,918 14 8*	742,895,928 16 6	371 837,720 7 1

* In the Accounts of Separate and Joint Expenditure of Great Britain and Ireland, from 1801 to 1816 inclusive, as finally settled and determined by the pective Treasuries, and laid before Parliament, the whole amount of Discount for prompt payment of Contributions to Loans raised in Great Britain, partly for Great tain and partly for Ireland, was charged to the Separate Account of Great Britain. The total amount of Loans so raised in the 16 years, was 292,300,000 *l.*, which 235,950,000 *l.* was for the Service of Great Britain, and 56,350,000 *l.* for the Service of Ireland; and the total amount of Discount so charged to the parate Account of Great Britain was 2,791,551 *l.* 15 *s.* 2 *d.*, including 176,672 *l.* 18 *s.* 9 *d.* discount charged in 1801 on the Loan for the year 1800, of 500,000 *l.*, of which 2,000,000 *l.* was for the Service of Ireland. If this total amount of 2,791,551 *l.* 15 *s.* 2 *d.* had been charged to the Separate Account of h Kingdom, in the proportion of the Total Amount of these Loans raised for the Service of Great Britain and Ireland respectively, Great Britain would have n charged 2,270,215 *l.* 7 *s.* 5 *d.*; and Ireland, 521,336 *l.* 7 *s.* 9 *d.* This result would diminish the Total Deficit as stated above of Great Britain by the n of 521,336 *l.* 7 *s.* 9 *d.*, and would add a similar amount to the Total Deficit of Ireland.

Year from 1801 to 1817 (as stated in the Return, No. 256 of Session 1824):—Of the Charge for the FUNDED and Interest and Provision for the Sinking Fund, applicable to the Payment of the Proportion of the GENERAL the Discharge of such Proportion of the GENERAL EXPENDITURE in each of the said Years.

5 January. Thus the Account for the Year 1801 is for the Year ending 5 January 1802.

IRELAND.

YEAR.	Gross Revenue including Arrears and Balances as per Return, No. 256 of Session 1824.	Net Revenue, after deducting Drawbacks, &c., and Management of Revenue, as per Return, No. 256 of Session 1824.	Revenue applicable to Public Expenditure, including Management of Revenue, as shown in Appended Account, No. II.	Total Annual Expenditure for Interest and Annuities, Sinking Fund, and Management of Funded and Unfunded Debt, including Charges of receiving Loans.	Balance of Revenue applicable to General Expenditure, after deducting such Annual Expenditure for Public Debt.	Proportion of the General Expenditure of the United Kingdom, to which Ireland was liable, after deducting such Annual Expenditure for Public Debt.		Deficiency of Revenue to Discharge such Proportion of the General Expenditure.
						Separate Expenditure, excluding Payments to Great Britain, in Liquidation of the Balance due on Account of the Joint Expenditure.	2-17ths of Joint Expenditure, as shown in Appended Account, No. III.	
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	3,940,808	3,341,892 – –	3,192,207 12 8	1,974,140 9 9	1,218,067 2 11	1,404,768 1 6	3,705,153 14 4	3,891,854 12 11
1802	4,988,994	4,337,269 – –	4,031,904 6 6	1,861,179 4 10	2,170,725 1 8	1,198,408 6 10	3,619,123 5 2	2,646,806 10 4
1803	4,351,508	3,717,942 – –	3,379,629 3 5	1,985,225 15 1	1,394,403 8 4	416,400 18 3	3,443,576 3 4	2,465,573 13 3
1804	5,094,023	4,383,487 – –	3,738,462 6 –	2,406,250 2 –	1,332,212 4 –	78,126 16 –	4,920,248 14 11	3,666,163 6 11
1805	5,214,430	4,600,953 – –	3,918,017 1 8	2,651,083 15 3	1,266,933 6 5	37,089 14 2	5,577,450 14 5	4,347,607 2 2
1806	5,787,560	5,187,908 – –	4,516,141 15 1	2,923,082 – 9	1,593,059 14 4	405,874 10 11	5,477,197 12 8	4,290,012 9 3
1807	6,522,390	5,718,967 – –	4,998,618 8 8	3,109,816 2 7	1,888,802 6 1	53,738 9 8	5,559,487 5 1	3,724,423 8 8
1808	6,514,607	5,653,753 – –	5,174,271 – 7	3,237,914 16 10	1,936,356 3 9	71,217 1 6	6,400,995 10 1	4,535,856 7 10
1809	6,290,889	5,414,328 – –	5,090,913 7 9	3,588,947 4 4	1,501,966 3 5	49,072 4 –	6,529,519 3 9	5,076,625 4 4
1810	6,005,854	4,881,021 – –	4,695,317 18 7	3,782,533 7 3	912,784 11 4	49,389 12 7	6,695,715 6 6	5,832,320 7 9
1811	6,367,986	5,291,381 – –	5,026,693 11 8	4,152,035 13 10	874,657 17 10	93,781 6 6	7,380,684 12 6	6,599,808 1 2
1812	6,975,423	5,942,151 – –	5,704,635 – 11	4,370,736 11 3	1,333,898 9 8	122,218 9 9	7,917,467 4 5	6,705,787 4 6
1813	7,176,734	6,225,391 – –	5,908,191 12 11	4,845,064 12 1	1,063,127 – 10	77,473 3 4	9,464,021 12 5	8,478,367 14 11
1814	7,798,921	6,649,766 – –	6,446,677 4 10	5,418,436 11 5	1,028,240 13 5	108,658 – 11	9,749,757 14 3	8,830,175 1 9
1815	7,950,188	6,805,513 – –	6,613,982 13 3	5,879,224 2 3	734,748 11 –	87,494 8 8	7,924,071 17 3	7,276,817 14 11
1816	7,090,453	5,803,220 – –	5,569,316 12 –	6,452,947 19 8	*883,631 7 8**	77,208 17 5	4,688,319 19 2	5,649,160 4 3
TOTALS	98,070,768	83,954,942 – –	78,004,979 16 6	58,638,628 9 2	19,366,351 7 4†	4,330,920 2 –	99,052,790 10 3	84,017,359 4 11

* Deficiency of Revenue to meet Charge for Debt.

† Net Balance after deducting Deficiency of 1816.

II.—AN ACCOUNT showing the Actual Amount of the REVENUE of *Great Britain*, applicable to the PUBLIC EXPENDITURE of *Great Britain*, including the Expenses of Management of the Revenue, in each Year from 1801 to 1816, inclusive, deduced from the Amount of Net Revenue, as stated in Return, No. 256 of 1824; and a similar Account for *Ireland*.

GREAT BRITAIN.

YEAR.	Net Revenue after deducting Drawbacks, &c., and Management, as per Return, No. 256 of 1824. (*Corrected as per Notes. See also page* 344.)	DEDUCTIONS. Balances and Arrears at the end of the Year.	Amounts included in the Accounts of Public Income, in the Finance Accounts, as Payments out of the Net Produce in its Progress to the Exchequer, but excluded from the Expenditure Accounts, as not forming Part of the Public Expenditure, viz., Imprests to Collectors, Advances, Civil List Payments, &c. (*See* Appendix 10, page 346.)	2-17ths of Repayments of Imprest Moneys, &c.	One-third of Lottery Profits in Great Britain, remitted to Ireland.	Total Deductions.	ADDITIONS. Management of Revenue.	Revenue applicable to Public Expenditure, including Management of Revenue, but excluding Money received in Great Britain from Ireland, in Liquidation of the Balance due on Account of the Proportion of Ireland towards the Joint Expenditure.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	34,611,296 12 9	1,137,653 2 11	236,604 8 6	5,278 14 8	- -	1,379,536 6 1	2,025,469 1 1	35,257,229 7 9
1802	36,349,932 8 -	1,237,224 7 1	164,820 5 11	9,656 13 10	185,000 - -	1,596,701 6 10	1,982,079 5 11	36,735,310 7 1
1803	37,875,099 18 6	1,335,732 16 7	244,522 5 5	6,139 9 8	117,444 8 11	1,703,839 - 7	1,955,368 2 11	38,126,629 - 10
1804	45,303,385 5 4	1,350,426 2 11	123,048 13 4	4,511 17 10	39,791 13 4	1,517,778 7 5	2,135,176 15 10	45,920,783 13 9
1805	49,746,475 5 5	1,479,451 6 4	131,411 5 11	16,100 4 10	164,562 10 -	1,791,525 7 1	2,257,185 19 2	50,212,135 17 6
1806	53,230,372 8 8	1,555,185 7 5	169,825 1 3	13,352 11 6	178,062 10 -	1,916,425 10 2	2,375,828 17 3	53,689,775 15 9
1807	58,221,736 18 3	1,464,074 7 -	276,619 16 8	7,963 8 4	207,604 3 4	1,956,261 15 4	2,699,048 1 7	58,964,523 4 6
1808	60,971,439 15 9	1,662,101 5 7	428,407 2 10	12,254 16 4	114,166 13 4	2,216,929 18 1	2,816,568 12 11	61,571,078 10 7
1809	62,966,838 2 1	1,995,334 3 11	221,439 12 2	9,609 4 11	146,527 15 6	2,372,910 16 6	2,886,201 - 5	63,480,128 6 -
1810	66,739,571 3 8*	1,872,064 12 8	324,263 10 4	7,827 2 4	174,416 13 3	2,378,571 18 7	2,934,876 - 10	67,295,875 5 11
1811	64,220,411 9 7	2,031,826 17 2	270,091 - 9	8,959 7 7	104,250 - -	2,415,127 5 6	3,096,581 16 4	64,901,866 - 5
1812	63,650,795 11 9	2,196,089 - 6	341,173 11 2	7,794 10 9	116,500 - -	2,661,557 2 5	3,273,242 18 9	64,262,481 8 1
1813	66,872,787 14 11†	2,101,270 9 -	495,820 5 7	16,604 2 10	122,416 13 4	2,736,111 10 9	3,504,938 11 5	67,641,614 15 7
1814	69,019,828 13 3‡	2,381,361 13 7	286,972 11 7	14,493 10 10	117,194 8 9	2,800,022 4 9	3,573,261 11 4	69,793,067 19 10
1815	69,858,900 1 10	2,350,186 - -	273,257 17 10	15,209 6 10	137,833 6 7	2,776,486 11 3	3,663,662 12 9	70,746,076 3 4
1816	60,966,112 12 0§	2,182,381 6 6	246,051 14 9	5,031 5 4	127,138 17 9	2,560,603 4 4	3,740,985 1 1	62,116,194 9 6
£.	900,604,984 2 3	28,332,362 19 2	4,234,329 4 -	160,786 8 5	2,052,909 14 1	34,780,388 5 8	44,920,474 9 10	910,745,070 6 5

* Appears to be understated 100,000 *l.* in the Return, No. 256 of 1824, and is here corrected.
† Ditto - ditto - 200 *l.* - ditto - ditto.
‡ Ditto - ditto - 100 *l.* - ditto - ditto.
§ The sum of 129,260 *l.* on Account of Lottery Profits, which does not appear in the Account of Income paid into the Exchequer this Year, in the Finance Accounts, in consequence of the provision of sect. 5 of the Lottery Act, 55 Geo. 3, c. 73, authorising an amount to be retained, to replace stock given for Prizes in lieu of money, is here added to the Amount of Net Revenue, as stated in No. 256, of 1824.

IRELAND—(In British Currency).

YEAR.	Net Revenue as per Return No. 256, of 1824. (*Corrected. See Note* †, *also page* 345).	DEDUCTIONS. Balances and Arrears at the end of the Year.	From Payments out of Net Produce to the Exchequer as stated above. (*See* Appendix 10, page 348.)	Total Deductions.	ADDITIONS. 2-17ths of Repayments of Imprest, Moneys, &c., to British Exchequer.	Management of Revenue.	Total Additions.	Revenue applicable to Public Expenditure, including Management.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	3,341,892 11 6	479,524 16 1	26,697 1 3	506,221 17 4	5,278 14 8	351,258 3 10	356,536 18 6	3,192,207 12 8
1802	4,337,269 17 1	633,035 12 5	61,336 10 2 * 76 6 11	694,448 9 6	9,656 13 10	379,426 5 1	389,082 18 11	4,031,904 6 6
1803	3,717,945 1 -	724,069 5 8	25,301 - 1 *1,849 15 9	751,220 1 6	6,139 9 8	406,764 14 3	412,904 3 11	3,379,629 3 5
1804	4,383,487 1 -	1,048,572 16 3	20,212 11 6	1,068,785 7 9	4,511 17 10	414,549 3 10	419,061 1 8 4,699 11 1‡	3,738,462 6 -
1805	4,601,044 2 3	1,080,436 19 2	27,844 8 9	1,108,281 7 11	16,100 4 10	409,154 2 6	425,254 7 4	3,918,017 1 8
1806	5,187,788 11 -	1,090,828 11 3	14,773 14 7	1,105,602 5 10	13,352 11 6	420,602 18 5	433,955 9 11	4,516,141 15 1
1807	5,718,967 11 9	1,196,741 17 -	19,567 16 -	1,216,309 13 -	7,963 8 4	487,997 1 7	495,960 9 11	4,998,618 8 8
1808	5,653,753 10 1	1,045,693 12 5	42,990 3 9	1,088,683 16 2	12,254 16 4	596,946 10 4	609,201 6 8	5,174,271 - 7
1809	5,414,328 13 8	1,038,682 17 10	22,012 17 -	1,060,695 14 10	9,609 4 11	727,671 4 -	737,280 8 11	5,090,913 7 9
1810	4,881,021 12 11	970,332 12 4	33,204 17 2	1,003,537 9 6	7,827 2 4	810,006 12 10	817,833 15 2	4,695,317 18 7
1811	5,291,381 - 8	1,079,368 18 2	23,268 8 10	1,102,637 7 -	8,959 7 7	828,990 10 5	837,949 18 -	5,026,693 11 8
1812	5,942,151 8 8	1,027,981 3 7	43,562 8 3	1,071,543 11 10	7,794 10 9	826,232 13 4	834,027 4 1	5,704,635 - 11
1813	6,225,391 12 3	1,090,765 19 1	71,584 - 7	1,162,349 19 8	16,604 2 10	828,545 17 6	845,150 - 4	5,908,191 12 11
1814	6,649,764 4 8	1,046,057 14 3	66,386 10 1	1,112,444 4 4	14,493 10 10	894,863 13 8	909,357 4 6	6,446,677 4 10
1815	6,805,513 16 -	1,066,867 5 6	99,525 10 7	1,166,392 16 1	15,209 6 10	959,652 6 6	974,861 13 4	6,613,982 13 3
1816	5,803,220 6 3	1,067,770 4 9	107,480 13 6	1,175,250 18 3	5,031 5 4	936,315 18 8	941,347 4 -	5,569,316 12 -
£.	83,954,921 - 9†	15,686,730 5 9	707,674 14 9	16,394,405 - 6	160,786 8 5	10,278,977 16 9	10,444,463 16 3	78,004,979 16 6

* Deceased and Dismissed Collectors' balances, included as repayments, &c., out of Gross Produce in Finance Accounts, but not deducted from the Amount of Net Revenue in the Return, No. 256 of 1824.
† This Total Amount is less by 27 *l.* than the Total Amount of Net Revenue for the several Years from 1801 to 1816 inclusive, stated in the Return, No. 256 of 1824, being the net amount of corrections of errors in the sums stated in that Return.
‡ Amount repaid to the Vote of Credit in Ireland, *see* Report of Committee on Income and Expenditure of Ireland, 1812, page 111.

III.—AN ACCOUNT of the ACTUAL EXPENDITURE of *Great Britain*, in each Year from 1801 to 1816 inclusive; distinguishing the SEPARATE EXPENDITURE of *Great Britain* from the JOINT EXPENDITURE of *Great Britain* and *Ireland*, as well as the Expenses of Management of the Revenue, to be included in the Joint Expenditure:—A similar Account for *Ireland*:—And, showing the JOINT EXPENDITURE of *Great Britain* and *Ireland* in each Year, and the Proportions to which each Kingdom was liable under the Act of Union.

ACTUAL EXPENDITURE.

GREAT BRITAIN.

YEAR.	Total Separate Expenditure for Interest and Annuities, Sinking Fund, and Management of Funded and Unfunded Debt, and for other Separate Expenditure, including Expenses incurred for Services prior to the Union, and excluding Debt paid off beyond the Sinking Fund.	JOINT EXPENDITURE.			Total Actual Expenditure in each Year, exclusive of Debt paid off beyond the Sinking Fund.
		Exchequer Payments and Payments out of Revenue, in its Progress to the Exchequer.	Management of Revenue.	Total Joint Expenditure [as shown in No. 214, 1815, &c.]	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	37,032,698 13 7	25,219,180 3 10	2,025,469 1 1	27,244,649 4 11	64,277,347 18 6
1802	28,124,203 11 3	25,244,816 10 1	1,982,079 5 11	27,226,895 16 –	55,351,099 7 3
1803	26,717,909 – 10	23,138,895 10 7	1,955,368 2 11	25,094,263 13 6	51,812,172 14 4
1804	26,149,633 16 2	34,326,193 18 7	2,135,176 15 10	36,461,370 14 5	62,611,004 10 7
1805	28,865,110 19 7	40,132,074 7 9	2,257,185 19 2	42,389,260 6 11	71,254,371 6 6
1806	30,023,375 3 5	39,235,680 13 1	2,375,828 17 3	41,611,509 10 4	71,634,884 13 9
1807	30,609,507 14 9	39,412,204 16 1	2,699,048 1 7	42,111,252 17 8	72,720,760 12 5
1808	31,188,851 17 –	45,960,651 14 4	2,816,568 12 11	48,777,220 7 3	79,966,072 4 3
1809	32,838,772 15 7	46,895,655 3 4	2,886,201 – 5	49,781,856 3 9	82,620,628 19 4
1810	34,131,888 16 4	48,654,598 16 10	2,934,876 – 10	51,589,474 17 8	85,721,363 14 –
1811	34,563,441 19 1	54,043,754 3 6	3,096,581 16 4	57,140,335 19 10	91,703,777 18 11
1812	37,371,426 17 3	58,719,010 17 1	3,273,242 18 9	61,992,253 15 10	99,363,680 13 1
1813	39,025,988 12 4	71,619,786 3 11	3,504,938 11 5	75,124,724 15 4	114,150,713 7 8
1814	40,023,525 3 9	74,016,050 13 3	3,573,261 11 4	77,589,312 4 7	117,612,837 8 4
1815	40,084,568 12 5	58,708,627 7 1	3,663,662 12 9	62,372,289 19 10	102,456,858 12 3
1816	42,935,958 3 8	31,686,080 3 4	3,740,985 1 4	35,427,065 4 8	78,363,023 8 4
£.	539,686,861 17 –	717,013,261 2 8	44,920,474 9 10	761,933,735 12 6	1,301,620,597 9 6

IRELAND.

YEAR.	Separate Expenditure as above, excluding Payments to Great Britain, in Liquidation of Balance due on account of Joint Expenditure.	JOINT EXPENDITURE.			Total Actual Expenditure in each Year, exclusive of Debt paid off beyond the Sinking Fund.
		Exchequer Payments and Payments out of Revenue in its Progress to the Exchequer.	Management of Revenue.	Total Joint Expenditure [as shown in No. 214, 1815, &c.]	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	3,378,908 11 3	3,897,899 2 10	351,258 3 10	4,249,157 6 8	7,628,065 17 11
1802	3,059,587 11 8	3,156,225 12 8	379,426 5 –	3,535,651 17 8	6,595,239 9 4
1803	2,401,626 13 4	3,769,369 – 7	406,764 14 3	4,176,133 14 10	6,577,760 8 2
1804	2,484,376 18 –	4,946,194 8 7	414,549 3 10	5,360,743 12 5	7,845,120 10 5
1805	2,688,173 9 5	4,609,916 13 1	409,154 2 6	5,019,070 15 7	7,707,244 5 –
1806	3,328,956 11 8	4,524,067 8 9	420,602 18 5	4,944,670 7 2	8,273,626 18 10
1807	3,163,554 12 3	4,656,391 14 –	487,997 1 7	5,144,388 15 7	8,307,943 7 10
1808	3,309,131 18 4	5,034,294 18 1	596,946 10 4	5,631,241 8 5	8,940,373 6 9
1809	3,638,019 8 4	4,991,385 13 11	727,671 4 –	5,719,056 17 11	9,357,076 6 3
1810	3,831,922 19 10	4,514,098 15 –	810,006 12 10	5,324,105 7 10	9,156,028 7 8
1811	4,245,817 – 4	4,766,492 16 2	828,990 10 5	5,595,483 6 7	9,841,300 6 11
1812	4,492,955 1 –	4,479,984 18 4	826,232 13 4	5,306,217 11 8	9,799,172 12 8
1813	4,922,537 15 5	4,490,913 3 2	828,545 17 6	5,319,459 – 8	10,241,996 16 1
1814	5,527,094 12 4	4,388,764 12 9	894,863 13 8	5,283,628 6 5	10,810,722 18 9
1815	5,966,728 10 11	4,022,668 9 11	959,652 6 7	4,982,320 16 6	10,949,049 7 5
1816	6,530,156 17 1	3,487,338 9 8	936,315 18 8	4,423,654 8 4	10,953,811 5 5
£.	62,969,548 11 2	69,736,005 17 6	10,278,977 16 9	80,014,983 14 3	142,984,532 5 5

PROPORTIONATE EXPENDITURE UNDER THE ACT OF UNION.

GREAT BRITAIN AND IRELAND.

YEAR.	Total Joint Expenditure.	Proportions for each Kingdom.		YEAR.	Total Joint Expenditure.	Proportions for each Kingdom.	
		$\frac{15}{17}$ths Great Britain.	$\frac{2}{17}$ths Ireland.			$\frac{15}{17}$ths Great Britain.	$\frac{2}{17}$ths Ireland.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
1801	31,493,806 11 7	27,788,652 17 3	3,705,153 14 4	1810	56,913,580 5 6	50,217,864 19 –	6,695,715 6 6
1802	30,762,547 13 8	27,143,424 8 6	3,619,123 5 2	1811	62,735,819 6 5	55,355,134 13 11	7,380,684 12 6
1803	29,270,397 8 4	25,826,821 5 –	3,443,576 3 4	1812	67,298,471 7 6	59,381,004 3 1	7,917,467 4 5
1804	41,822,114 6 10	36,901,865 11 11	4,920,248 14 11	1813	80,444,183 16 –	70,980,162 3 7	9,464,021 12 5
1805	47,408,331 2 6	41,830,880 8 1	5,577,450 14 5	1814	82,872,940 11 –	73,123,182 16 9	9,749,757 14 3
1806	46,556,179 17 6	41,078,982 4 10	5,477,197 12 8	1815	67,354,610 16 4	59,430,538 19 1	7,924,071 17 3
1807	47,255,641 13 3	41,696,154 8 2	5,559,487 5 1	1816	39,850,719 13 –	35,162,399 13 10	4,688,319 19 2
1808	54,408,461 15 8	48,007,466 5 7	6,400,995 10 1				
1809	55,500,913 1 8	48,971,393 17 11	6,529,519 3 9	£.	841,948,719 6 9	742,895,928 16 6	99,052,790 10 3

V.—AN ACCOUNT of the Actual JOINT EXPENDITURE of *Great Britain* and *Ireland*, defrayed in each Kingdom in each Year from 1801 to 1816, both inclusive; of the Proportions of the TOTAL JOINT EXPENDITURE to which each Kingdom was liable under the Act of Union: of the Amount of the Proportion of *Ireland* more or less than the EXPENDITURE actually defrayed in *Ireland* in each Year; of the TOTAL BALANCE due to or from *Ireland* in each Year, distinguished by + or —; showing also the Amounts paid by *Ireland* to *Great Britain* in each Year in Liquidation of the Balance due from *Ireland*, and the Balance remaining at the end of the Period.

JOINT EXPENDITURE OF GREAT BRITAIN AND IRELAND.

YEAR.	Actual Joint Expenditure defrayed in each Kingdom.		Proportions under the Act of Union.		Ireland's Proportion more or less than Actual Expenditure.		Total Balance due to (+) or from (—) Ireland.	Payments by Ireland in Liquidation of such Balance.
	Great Britain.	Ireland.	Great Britain.	Ireland.	More.	Less.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	27,244,649 4 11	4,249,157 6 8	27,788,652 17 3	3,705,153 14 4	- - -	544,003 12 4	+ 544,003 12 4	—
1802	27,226,895 16 -	3,535,651 17 8	27,143,424 8 6	3,619,123 5 2	83,471 7 6	- - -	+ 460,532 4 10	—
1803	25,094,263 13 6	4,176,133 14 10	25,826,821 5 -	3,443,576 3 4	- - -	732,557 11 6	+1,193,089 16 4	—
1804	36,461,370 14 5	5,360,743 12 5	36,901,865 11 11	4,920,248 14 11	- - -	440,494 17 6	+1,633,584 13 10	—
1805	42,389,260 6 11	5,019,070 15 7	41,830,880 8 1	5,577,450 14 5	558,379 18 10	- - -	+1,075,204 15 -	—
1806	41,611,509 10 4	4,944,670 7 2	41,078,982 4 10	5,477,197 12 8	532,527 5 6	- - -	+ 542,677 9 6	—
1807	42,111,252 17 8	5,144,388 15 7	41,696,154 8 2	5,559,487 5 1	415,098 9 6	- - -	+ 127,579 - -	—
1808	48,777,220 7 3	5,631,241 8 5	48,007,466 5 7	6,400,995 10 1	769,754 1 8	- - -	- 642,175 1 8	—
1809	49,781,856 3 9	5,719,056 17 11	48,971,393 17 11	6,529,519 3 9	810,462 5 10	- - -	-1,452,637 7 6	—
1810	51,589,474 17 8	5,324,105 7 10	50,217,864 19 -	6,695,715 6 6	1,371,609 18 8	- - -	-1,554,247 6 2	1,270,000 - -
1811	57,140,335 19 10	5,595,483 6 7	55,355,134 13 11	7,380,684 12 6	1,785,201 5 11	- - -	-1,874,448 12 1	1,465,000 - -
1812	61,992,253 15 10	5,306,217 11 8	59,381,004 3 1	7,917,467 4 5	2,611,249 12 9	- - -	-2,829,422 4 10	1,656,276 - -
1813	75,124,724 15 4	5,319,459 - 8	70,980,162 3 7	9,464,021 12 5	4,144,562 11 9	- - -	-4,370,529 16 7	2,603,455 - -
1814	77,589,312 4 7	5,283,628 6 5	73,123,182 16 9	9,749,757 14 3	4,466,129 7 10	- - -	-6,370,114 4 5	2,466,545 - -
1815	62,372,289 19 10	4,982,320 16 6	59,430,538 19 1	7,924,071 17 3	2,941,751 - 9	- - -	-3,203,878 12 11	6,107,986 12 3
1816	35,427,065 4 8	4,423,654 8 4	35,162,399 13 10	4,688,319 19 2	264,665 10 10	- - -	-2,284,534 15 4	1,184,009 8 5
TOTAL	761,933,735 12 6	80,014,983 14 3	742,895,928 16 6	99,052,790 10 3	20,754,862 17 4	1,717,056 1 4	- - -	16,753,272 - -

	£. s. d.	£. s. d.
Total net amount of Ireland's proportion more than her actual expenditure - - - - - - - - - - - - -	- - - -	19,037,806 16 -
Deduct payments in liquidation of such balance, as shown above - -	- - - -	16,753,272 - 8
Balance due from Ireland - - ditto - - - - - - - -	- - - -	2,284,534 15 4
Deduct also 2-17ths of repayments of imprest moneys, &c., to the British Exchequer during the 16 years, due to Ireland - - - - - -	160,786 8 5	
And over-payment made by Ireland to Great Britain on Long Annuities from 5th April 1797 to 10th October 1810, as per Return, No. 337 of Session 1816 - - - - - - - - - -	5,062 10 -	
		165,848 18 5
Net amount due from Ireland on 5th January 1817 - - - - - - - - -		2,118,685 16 11
Deduct further payment to the British Exchequer on the Joint Account in 1817–18 - -		117,228 - 10
Final Balance due from Ireland to Great Britain, cancelled per Act 57 Geo. 3, c. 48, s. 4 - £.		2,001,457 16 1

Exchequer, 25 June 1864.

H. W. Chisholm, Chief Clerk.

V.—AN EXPLANATION of the Amount of £. 2,001,457. 16*s.* 1*d.*, stated at page 394 of Appendix, No. 11, to be the FINAL BALANCE due to *Great Britain* from *Ireland*, upon the Joint Expenditure Account as compared with the Amounts stated in the Report of the Committee on the Public Income and Expenditure of *Ireland* in 1815, and the Return, No. 337 of 1816, with reference to Question No. 6928.

	£. s. d.	British Currency. £. s. d.
Balance due by Ireland to Great Britain on 5 January 1815, as shown in the Report of 1815, page 7, and page 30	- - -	6,107,987 9 4
Deduct payment by Ireland, in 1815, in liquidation of such Balance	- - -	6,107,986 12 3*
Balance remaining	- - -	- 17 1
Proportion of Ireland exceeding her Actual Expenditure in the year ending 5 January 1816, being the Total Balance shown in Return, No. 337 of 1816, as due by Ireland to Great Britain, on 5 January 1816	- - -	2,942,280 8 11
Add, proportion of Ireland exceeding her Actual Expenditure, in the year ending 5 January 1817, as shown on page 394	- - -	264,665 10 10†
Add also her proportion of the Net Amount, omitted in the Accounts of the Joint Expenditure of Great Britain, viz.:—		
Anno 1808 (*See* Appendix 10, page 361); Total Joint Expenditure, understated	1,000,000 - -	
„ 1809 (*See* Appendix 10, page 362) - ditto - ditto	9 17 -	
„ 1812 (*See* Appendix 10, page 365) - ditto - ditto	- 18 9	
	1,000,010 15 9	
Less, the following Sums:— £. s. d.		
„ 1802 (*See* Appendix 10, page 355); Total Joint Expenditure, overstated 1 - -		
„ 1811 (*See* Appendix 10, page 364) - ditto - 9,600 - -		
„ 1813 (*See* Appendix 10, page 366) - ditto - 3 - -		
„ 1815 (*See* Appendix 10, page 368) - ditto - 4,500 - -		
	14,104 - -	
TOTAL Net Amount of Joint Expenditure of Great Britain, understated	985,906 15 9	
Of which 2-17ths for Ireland amount to	- - -	115,989 - 8
		3,322,935 17 6
Deduct payment by Ireland, in 1816, in liquidation of such Balance	1,184,009 8 5	
Deduct also, 2-17ths of 172,045 *l.* 2*s.* 11 *d.*, the amount of repayments of Imprest Moneys, &c. to the British Exchequer (*See* Appendix 10, page 350), in 1815 and 1816	20,240 12 2	
		1,204,250 - 7
Balance due from Ireland to Great Britain on 5 January 1817	- - -	2,118,685 16 11
Deduct further payment by Ireland, in 1817–18, in liquidation of such Balance	- - -	117,228 - 10
Final Balance due from Ireland to Great Britain, on the Joint Account, as shown at page 394 of Appendix No. 11, and which Balance was cancelled per Act 57 Geo. 3, c. 48, s. 4	- - £.	2,001,457 16 1

* In the Return, No. 337 of 1816, this amount is stated as £. 6,107,987. 9. 4., but the above appears to be the correct sum as shown in the Irish Account of Expenditure and the British Account of Income for the year in which the Remittance took place. *See* also Balance Sheet of the Irish Treasury, Appendix 20, p. 457, where the amount is stated in Irish currency as £. 6,616,985. 9. 11½., equal in British currency to £. 6,107,986. 12. 3.

† The following Account is amongst the Papers of the late Mr. *John Smith*, of the Irish Exchequer Office, and in his handwriting; it bears date 28 April 1817 :—

AN ACCOUNT of what is due from *Ireland*, on Account of 2-17ths of the Joint Expenditure, for the Year ended 5 January 1817.

	£. s. d.	£. s. d.
Payments, by Great Britain, on Joint Account	- - -	35,427,065 4 9
Payments, by Ireland, on Joint Account	- - -	4,423,654 8 4
TOTAL Joint Account	- - £.	39,850,719 13 1
15-17ths, Great Britain's proportion	35,162,399 13 10	
2-17ths, Ireland's proportion	4,688,319 19 2	
£.	39,850,719 13 -	
Ireland's proportion, brought down	- - -	4,688,319 19 2
Actual payments, by Ireland, brought down	- - -	4,423,654 8 4
Due, by Ireland, on this Account	- - £.	264,665 10 10

Exchequer, 26 July 1864.

H. W. Chisholm,
Chief Clerk.

Appendix, No. 12.

ACCOUNTS of the Amount of the PUBLIC DEBT of *Great Britain* and *Ireland* respectively, 1801 to 1817, viz. :—

I.—ACCOUNT showing the Amount of the FUNDED DEBT of *Great Britain*, of the REDEEMED DEBT, of the FUNDED UNREDEEMED DEBT, of the UNFUNDED DEBT, of the other Outstanding Balances, and of the Total of the Liabilities of *Great Britain*, on the 1st day of January 1801; also the Amount of the Balances in the Exchequer, or in the Hands of the Collectors, and of the Net Liabilities of *Great Britain*, after deducting these Balances at that Date.

GREAT BRITAIN.

On 1 January 1801.	REDEEMED DEBT. Capital.	REDEEMED DEBT. Estimated Annual Charge of Sinking Fund (including Grant of 1,200,000 *l.*)	UNREDEEMED DEBT. Capital.	UNREDEEMED DEBT. Estimated Annual Charge.	TOTAL REDEEMED AND UNREDEEMED DEBT. Capital.	TOTAL REDEEMED AND UNREDEEMED DEBT. Estimated Annual Charge.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
FUNDED DEBT OF GREAT BRITAIN, viz. :—						
Capital Stocks of Annuities	67,899,979 7 3*	1,559,555 6 2	420,305,944 15 11	14,018,815 9 4	488,205,924 3 2	15,578,370 15 6
Long Annuities	- - -	- - -	- - -	1,007,614 5 10	- - -	1,007,614 5 10
Short Annuities	- - -	- - -	- - -	648,333 - 11	- - -	648,333 - 11
Exchequer Annuities	- - -	125,220 2 -	- - -	125,457 14 7	- - -	250,677 16 7
Management	- - -	- - -	- - -	218,809 2 3	- - -	218,809 2 3
Annual Grants for Sinking Fund	- - -	1,200,000 - -	- - -	- - -	- - -	1,200,000 - -
One per Cent. on Loans, including Capitalized Value of Long Annuities	- - -	1,938,410 19 7	- - -	- - -	- - -	1,938,410 19 7
TOTAL Funded Debt (per Finance Accounts, 1801, page 253) £.	67,899,979 7 3	4,823,186 7 9	420,305,944 15 11†	16,019,029 12 11	488,205,924 3 2	20,842,216 - 8
Including Imperial Debt guaranteed by Great Britain, viz. :—						
Capital Stock of Annuities	235,666 - -	7,069 19 7	7,266,967 6 8	218,009 - 5	7,502,633 6 8	225,079 - -
Short Annuities	- - -	- - -	- - -	230,000 - -	- - -	230,000 - -
Management	- - -	- - -	- - -	5,857 12 9	- - -	5,857 12 9
One per Cent. Sinking Fund	- - -	36,693 - -	- - -	- - -	- - -	36,693 - -
TOTAL Imperial Debt included in the Total Funded Debt, as stated above £.	235,666 - -	43,762 19 7	7,266,967 6 8	453,866 13 2	7,502,633 6 8	497,629 12 9
UNFUNDED DEBT, viz. :—						
Exchequer Bills	- - -	- - -	26,080,100 - -	1,319,538 - -	26,080,100 - -	1,319,538 - -
Treasury—Miscellaneous Services, including discount on prompt payment of Loan and Lottery, 1800	449,179 3 4					
Treasury Bills accepted previous to and on 5 January 1801, due subsequent to that day	226,942 6 -					
Warrants for Army Services	329,327 6 3					
			1,005,448 15 7			
Army—Ordinary Services	- - -		1,381,471 - -			
Barracks	- - -		84,510 - -			
Ordnance	- - -		606,967 19 7			
Navy	- - -		8,705,886 8 11			
Civil List Advances for Public Services	- - -		28,550 10 10			
TOTAL Liabilities for Unfunded Debt (per Finance Accounts, 1801, page 268)	- - -		37,892,934 14 11			
Balances in the Exchequer on 5 January 1801 (per Finance Accounts, 1802, page 70)	7,619,246 6 1					
Balances in the hands of Collectors and Receivers of Revenue (per Finance Accounts, 1802, page 4)	1,117,020 2 7					
			8,736,266 8 8			
Net Liabilities of Great Britain for Unfunded Debt as estimated and shown in the Returns made to Parliament in 1801 £.			29,156,668 6 3			
TOTAL estimated Annual Charge for the Redeemed and Unredeemed Funded and Unfunded Debt of Great Britain on 1 January 1801 £.						22,161,754 - 8

* Including 51,806,177 *l.* Stock redeemed by Sinking Fund, and 16,093,802 *l.* 7 *s.* 3 *d.* Stock transferred to the Commissioners of the National Debt, on account of Land Tax redeemed per 38 Geo. 3. c. 60, the dividends and charges of management of which Stock ceased. No provision appears to have been made by Parliament for cancelling and discharging the amount of Capital Stock thus transferred on account of land tax redeemed, notwithstanding the cessation of the dividends and management, until the passing of the Act 7 Will. 4, c. 17, in 1837. The amount of 3 *l.* per cent. Stock thus held on 11 March 1837, and authorised by this Act to be cancelled and discharged, was 26,699,857 *l.* 2 *s.* 4 *d.*

† The Capital of the Unredeemed Funded Debt of Great Britain here stated is the amount which appears in the Finance Accounts of 1801, under the head of Funded Debt, after deducting the amount of Irish Debt funded in Great Britain.

II.—ACCOUNT showing the Amount of the FUNDED DEBT of *Ireland*, of the REDEEMED DEBT, of the FUNDED UNREDEEMED DEBT, of the UNFUNDED DEBT, of the other Outstanding Balances, and of the Total of the Liabilities of *Ireland*, on the 1st day of January 1801; also, the Amount of the Balances in the Exchequer, or in the Hands of the Collectors, and of the Net Liabilities of *Ireland*, after deducting these Balances at that Date.

IRELAND.

BRITISH CURRENCY.

On 1st January 1801.	REDEEMED DEBT.		UNREDEEMED DEBT.		TOTAL REDEEMED AND UNREDEEMED DEBT.	
	Capital.	Estimated Annual Charge.	Capital.	Estimated Annual Charge.	Capital.	Estimated Annual Charge.
NDED DEBT OF IRELAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Payable in Ireland:						
Capital Stock - - - -	476,277 2 3	23,813 17 1	10,101,698 5 5	488,001 17 11	10,577,975 7 8	511,815 15 –
Short Annuities - - -	- - -	- - -	- - -	47,808 12 8	- - -	47,808 12 8
Exchequer Annuities - -	- - -	2,076 18 6	- - -	45,138 9 3	- - -	47,215 7 9
Bank Annuity - - - -	- - -	- - -	- - -	16,730 15 5	- - -	16,730 15 5
Management - - - -	—	—	—	—	—	—
Annual Grant of Sinking Fund	- - -	62,445 5 6*	- - -	- - -	- - -	62,445 5 6
One per Cent. on Loans - -	- - -	70,882 12 4	- - -	- - -	- - -	70,882 12 4
TOTAL Payable in Ireland - £.	476,277 2 3	159,218 13 5	10,101,698 5 5	597,679 15 3	10,577,975 7 8	756,898 8 8
ayable in England:						
Capital Stock - - -	475,479 – –	14,264 7 4	16,739,521 – –†	543,185 12 8†	17,215,000 – –	557,450 – –
Long Annuities - - -	- - -	- - -	- - -	9,416 13 4‡	- - -	9,416 13 4
Management - - - -	- - -	- - -	- - -	6,783 14 6	- - -	6,783 14 6
per Cent. on Loans, including Capitalised Value of Long Annuities.	- - -	154,402 8 4	- - -	- - -	- - -	154,402 8 4
TOTAL Payable in England - £.	475,479 – –	168,666 15 8	16,739,521 – –	559,386 – 6	17,215,000 – –	728,052 16 2
AL Funded Debt, as shown in the Finance Accounts of 801 (Vol. 3, p. 219, and ol. 4, p. 357) - - - £.	951,756 2 3	327,885 9 1	26,841,219 5 5	1,157,065 15 9	27,792,975 7 8	1,484,951 4 10
FUNDED DEBT:						
Irish Treasury Bills - -	- - -	- - -	1,699,938 9 2	87,400 3 –	1,699,938 9 2	87,400 3 –
(*Note.*—The form in which the Irish accounts were made up and presented to Parliament does not show the total amount of the liabilities of Ireland for Unfunded Debt on 5th January 1801 in the same form and under the same heads shown in the accounts of Great Britain, beyond the amount of Irish Treasury Bills outstanding.)						
Balances in the Exchequer on 5th January 1801, as shown in Finance Accounts, 1801 (Vol. 4, p. 343)	£. s. d. 1,566,737 5 11					
Balances and arrears in the hands of collectors and receivers of the revenue - - ditto - -	602,877 3 7					
Balance of loans in Great Britain and in Ireland -	996,501 12 6					
			3,166,116 2 –			
urplus of balances beyond the liabilities of Ireland for Unfunded Debt - - - - - - - - - £.			1,466,177 12 10			
TOTAL estimated Annual Charge for the Redeemed and Unredeemed Funded and Unfunded Debt of Ireland on 5 January 1801 - £.						1,572,351 7 10

* On the establishment of the Sinking Fund in Ireland in 1797, per Irish Act 37 Geo. 3, c. 27, the sum of 100,000 *l.* per annum, Irish currency (92,307 *l.* 13 *s.* 10 *d.* British), was granted for existing debts. Of this sum, 29,862 *l.* 8 *s.* 4 *d.* (British) was applied towards the reduction of the debt of Ireland payable in England on account of the Loan of 1797, being 1 *l.* per cent. upon the capital of that Loan; and the remainder was applicable towards the reduction of the Funded Debt in Ireland, created prior to 1797. The sum of 2,250 *l.* per annum, Irish currency (2,076 *l.* 18 *s.* 6 *d.* British), the amount of Terminable Annuities expiring in 1797, was also to be applied towards the reduction of the debt in Ireland prior to 1797.

† In these two amounts of Capital Debt and Annual Charge is contained the Capital Debt and Annual Charge in respect of 1,900,000 *l.* Irish 5 per cents. payable in England. As this amount was raised by Acts of the Parliament of Ireland, prior to the Union, the Capital Debt and Annual Charge have always been included as part of the Irish Debt, funded in Ireland, though payable in Great Britain.

‡ This amount is less by 375 *l.* than the sum stated in the Finance Accounts of 1801, and is the amended amount as corrected in the Finance Accounts of 1811, and in the Report of the Committee of 1815, page 30, where the overpayment was allowed.

III.—ACCOUNT of the AMOUNT authorised by Parliament to be raised by LOAN in *Great Britain*, in each Year, from the 1st day of January 1801 to the 1st day of January 1817, stating the Year of his Majesty's Reign, Chapter and Section under which such Loan was raised, the Rate at which said Loan was borrowed, the Capital Stock created for each Loan, the Amount of Cash which might be remitted to *Ireland* out of each of said Loans, the Capital Stock created for the Cash so to be remitted, and the Total Capital Stock created from the 1st day of January 1801 to the 1st day of January 1817.

1.—LOANS RAISED IN GREAT BRITAIN.

YEAR.	Amount of Money authorised to be raised.	ACT.	Rate per Cent. of Loan.	Total Capital Stock so created.	Amount of Terminable Annuities granted, in addition to Total Stock so created.	Amount of Money remitted to Ireland.	Capital Stock created for Amount of Money so remitted.	Amount of Terminable Annuity granted, in addition to Stock created for Amount so remitted.
	£. s. d.			£. s. d.	£. s. d.	£.	£.	£. s. d.
1801	28,000,000 – –	Per 41 Geo. 3, c. 3, s. 1.	175 *l.* 15 *s.*, 3 *l.* per cents.	49,210,000 – –	– –	2,500,000	4,393,750	—
	2,970,150 – –	Per 42 Geo. 3, c. 8, ss. 8 & 11.	50 *l.*, 3 *l.* per cents. –	1,485,075 – –	—	—	—	—
			50 *l.*, 4 *l.* per cents. –	1,485,075 – –	—	—	—	—
			25 *l.*, 5 *l.* per cents. –	742,537 10 –	—	—	—	—
			1 *s.* 9 *d.* annuity for 58¼ years.	– – –	2,598 17 7	—	—	—
1802	25,000,000 – –	Per 42 Geo. 3, c. 33, s. 1.	131 *l.* 10 *s.* 3 *d.*, 3 *l.* p' cts.**	32,990,625 – –	– –	2,000,000	2,639,250	—
1803	12,000,000 – –	Per 43 Geo. 3, c. 67, s. 1 –	160 *l.*, 3 *l.* per cents. –	19,200,000 – –	– –	2,000,000	3,200,000	—
			6 *s.* 5 *d.* annuity for 56¾ years.	– – –	38,500 – –		– –	6,416 13 4
1804	14,500,000 – –	Per 44 Geo. 3, c. 47, s. 1.	182 *l.*, 3 *l.* per cents. –	26,390,000 – –	– –	4,500,000	8,190,000	—
1805	1,005,290 – 2*	Per 45 Geo. 3, c. 8, s. 1.	112 *l.* 19 *s.* 6 *d.*, 5 *l.* p' cents.	1,135,726 7 8	—	—	—	—
	521,409 6 1*	Per 45 Geo. 3, c. 73, s. 1.	176 *l.* 16 *s.* 8 *d.*, 3 *l.* p' cents.	922,025 9 –	—	—	—	—
	22,500,000 – –	Per 45 Geo. 3, c. 12, s. 1.	172 *l.*, 3 *l.* per cents. –	38,700,000 – –	– –	2,500,000	4,300,000	—
	1,500,000 – –	Per 45 Geo. 3, c. 40, s. 1.	24 *l.*, 5 *l.* per cents. –	360,000 – –	– –	1,500,000†	360,000	—
			5 *l.* annuity for 54 ¾ years	– – –	75,000 – –	– –	– –	75,000 – –
1806	20,000,000 – –	Per 46 Geo. 3, c. 33, s. 1.	166 *l.*, 3 *l.* per cents. –	33,200,000 – –	– –	2,000,000	3,320,000	—
1807	14,200,000 – –	Per 47 Geo. 3, Sess. 1, c. 28, s. 1.	140 *l.*, 3 *l.* per cents. –	19,880,000 – –	– –	2,000,000	2,800,000	—
			10 *l.* 12 *s.*, 5 *l.* per cents.	1,505,200 – –	– –		212,000	—
	1,500,000 – –	Per 47 Geo. 3, Sess. 1, c. 46, s. 1.	160 *l.* 12 *s.* 10 *d.*, 3 *l.* per cents.	2,409,625 – –	– –	1,500,000†	2,409,625	—
1808	10,500,000 – –	Per 48 Geo. 3, c. 76, s. 1.	118 *l.* 3 *s.* 6 *d.*, 4 *l.* p' cents.	12,408,375 – –	– –	2,500,000	2,954,375	—
1809	14,600,000 – –‡	Per 49 Geo. 3, c. 71, s. 1.	60 *l.*, 3 *l.* per cents. –	8,760,000 – –	– –	3,000,000	1,800,000	—
			60 *l.*, 4 *l.* per cents. –	8,760,000 – –	– –		1,800,000	—
			8 *s.* 10 *d.* annuity for 50 ¾ years.	– – –	64,483 6 8		– –	13,250 – –
1810	12,000,000 – –	Per 50 Geo. 3, c. 45, s. 1.	140 *l.* 7 *s.* 6 *d.*, 3 *l.* p' cents.	16,845,000 – –	– –	4,000,000	5,615,000	—
	1,400,000 – –	Per 50 Geo. 3, c. 68, s. 1.	140 *l.* 7 *s.* 6 *d.*, 3 *l.* p' cents.	1,965,250 – –	– –	1,400,000†	1,965,250	—
1811	4,981,300 – –	Per 51 Geo. 3, c. 26, s. 1.	72 *l.* 12 *s.*, 5 *l.* per cents., for every 70 *l.*	5,166,319 14 3	—	—	—	—
	12,000,000 – –	Per 51 Geo. 3, c. 49, s. 1.	120 *l.*, 3 *l.* per cents. –	14,400,000 – –	– –	4,500,000	5,400,000	—
			20 *l.*, 4 *l.* per cents. –	2,400,000 – –	– –		900,000	—
			6 *s.* 11 *d.* annuity for 48½ years.	– – –	41,500 – –		– –	15,562 10 –
1812	6,789,625 – –	Per 52 Geo. 3, c. 24, s. 1.	108 *l.*, 5 *l.* per cents. –	7,332,795 – –	—	—	—	—
	20,000,000 – –§	Per 52 Geo. 3, c. 85, s. 1.	176 *l.*, 3 *l.* per cents. –	35,200,000 – –	– –	4,350,000	7,656,000	—
1813	799,300 – –	Per 53 Geo. 3, c. 41, s. 13 & c. 53, s. 18.	Debentures, at 5 *l.* p' cent.	799,300 – –	—	—	—	—
	27,000,000 – –	Per 53 Geo. 3, c. 69, s. 1.	170 *l.*, 3 *l.* per cents. –	45,900,000 – –	– –	6,000,000	10,200,000	—
			8 *s.* 6 *d.* annuity for 46¾ years.	– – –	114,750 – –		– –	25,500 – –
	22,000,000 – –	Per 54 Geo. 3, c. 3, s. 1.	177 *l.*, 3 *l.* per cents. –	38,940,000 – –	—	—	—	—
1814	24,000,000 – –‖	Per 54 Geo. 3, c. 76, s. 1.	103 *l.* 10 *s.*, 3 *l.* per cents.	24,837,930 – –‖	– –	5,500,000	5,692,500	—
			30 *l.*, 5 *l.* per cents. –	7,199,400 – –‖	– –		1,650,000	—
1815	36,000,000 – –	Per 55 Geo. 3, c. 124, s. 1.	174 *l.*, 3 *l.* per cents. –	62,640,000 – –	– –	9,000,000	15,660,000	—
			10 *l.*, 4 *l.* per cents. –	3,600,000 – –	– –		900,000	—
	7,008,089 3 6	Per 55 Geo. 3, c. 74, s. 1.	117 *l.*, 5 *l.* per cents., for every 100 *l.* 2 *s.* 6 *d.*	8,189,227 16 –	—	—	—	—
1816	3,000,000 – –	Per 56 Geo. 3, c. 96, s. 1.	3 *l.* per cent. Bank of England Loan.	3,000,000 – –	—	—	—	—
TOTAL Loans raised in Great Britain –	345,775,163 9 9			537,959,486 16 11	336,832 4 3	60,750,000	94,017,750	135,729 3 4
Deduct for service of Ireland –	60,750,000 – –			94,017,750 – –	135,729 3 4			
TOTAL for Great Britain	285,025,163 9 9	Money raised.	Stock created – £.	443,941,736 16 11	201,103 – 11	Long Annuities created.		

** A portion of this 3 *l.* per cent. Annuity, created in 1802, viz., the dividends on 6 *l.* 19 *s.* 3 *d.* for every 100 *l.* raised, did not commence until from 5 January 1808.

* These two sums of 1,005,290 *l.* 0*s.* 2*d.* and 521,409 *l.* 6 *s.* 1 *d.* were raised in 1804 and 1805 to pay off similar amounts of 5 *l.* per cents., 1797 and 1802, the holders of which dissented to the conversion of these stocks, and elected to receive money, under the Acts 44 Geo. 3, c. 49, and 45 Geo. 3, c. 73.

† The total amounts of these Loans raised in 1805, 1807, and 1810, in Great Britain for Ireland, are here shown. These amounts exceed, by the sums paid for discount and charges of receiving such Loans, retained by the Bank of England, the amounts as shown in Return, No. 296 of Session 1864, which are there stated to be the amounts as shown in Return, No. 145 of Session 1822, and which are the amounts actually paid into the Exchequer.

‡ In the Loan of 14,600,000 *l.* in 1809, is included 600,000 *l.* raised for Portugal.

§ The total amount of this Loan, raised by 52 Geo. 3, c. 85, was 22,500,000 *l.* Of this amount, 2,500,000 *l.* was borrowed for the service of the East India Company. By the Act 52 Geo. 3, c. 135, the East India Company were to pay into the Bank of England the amounts of the dividends, Sinking Fund, and management on the debt created in respect of the sum of 2,500,000 *l.*, and the same was not to be charged upon the Consolidated Fund, except in case of default by the said Company.

‖ The amount actually raised for this Loan of 24,000,000 *l.* was 23,998,700 *l.* A subscriber thereto having neglected to make good his subscription of 2,000 *l.*, the amount of his instalments which he had paid, being 700 *l.*, was forfeited.

2.—Funded Debt created by the Conversion of Public Debt.

In Addition to the amount of Stock and Long Annuities created in *Great Britain* for Money raised by Loans, as shown in 1, the following additional amounts of Stock and of Long Annuities were created by the Conversion of Public Debt during the same Period.

Year.	Amount of Public Debt converted into Stock.	Description of Public Debt converted.	Act.	Rate per Cent. at which such Public Debt was converted into Stock.	Capital Stock created by such Conversion.	Amount of Terminable Annuities granted in Addition to Stock so created.
	£. s. d.			£. s. d.	£. s. d.	£. s. d.
1801	5,940,300 – –	Exchequer Bills Funded -	Per 42 Geo. 3, c. 8, s. 1	50 – – 3 *l.* per cents. - 50 – – 4 *l.* per cents. - 25 – – 5 *l.* per cents. - – 1 9 Annuity for 58¼ years.	2,970,150 – – 2,970,150 – – 1,485,075 – – – – –	— — — 5,197 15 3
1802	—	—	—	—	—	—
1803	—	—	—	—	—	—
1804	13,263,553 8 9	5 *l.* per cents., 1797 and 1802, exchanged for 5 *l.* per cent. stock and additional 3 *l.* per cent. stock.	44 Geo. 3, c. 99, s. 1 -	100 – – 5 *l.* per cents. - 20 9 8 3 *l.* per cents. -	2,716,814 12 1*	—
1805	4,176,814 2 11		45 Geo. 3, c. 8, s. 1 - 45 Geo. 3, c. 73, s. 1 -	54 14 – 5 *l.* per cents. - 90 13 6 3 *l.* per cents. -	1,895,258 10 9*	—
1806	—	—	—	—	—	—
1807	—	—	—	—	—	—
1808	4,000,000 – –	Exchequer Bills Funded -	Per 48 Geo. 3, c. 38, s. 1	105 – – 5 *l.* per cents., or 63 5 – 5 *l.* per cents., & 50 – – 4 *l.* per cents. -	4,001,353 10 – 237,900 – –	— —
1809	7,932,100 – –	Exchequer Bills Funded -	Per 49 Geo. 3, c. 21, s. 1	103 5 – 5 *l.* per cents., or 81 8 – 5 *l.* per cents., & 26 5 – 4 *l.* per cents. -	7,873,308 12 – 380,336 5 –	— —
1810	8,311,000 – –	Exchequer Bills Funded -	Per 50 Geo. 3, c. 23, s. 1	103 5 – 5 *l.* per cents. -	8,581,107 10 –	—
1811	7,018,700 – –	Exchequer Bills Funded -	Per 51 Geo. 3, c. 16, s. 1	103 14 – 5 *l.* per cents. -	7,278,391 18 –	—
1812	5,431,700 – –	Exchequer Bills Funded -	Per 52 Geo. 3, c. 14, s. 1	108 – – 5 *l.* per cents. -	5,866,236 – –	—
1813	12,000,000 – – 3,755,700 – –	Exchequer Bills Funded - Exchequer Bills Funded -	Per 53 Geo. 3, c. 41, s. 1 Per 53 Geo. 3, c. 53, s. 6	115 10 – 5 *l.* per cents. - 139 – – 4 *l.* per cents. -	13,860,000 – – 5,220,423 – –	— —
1814	7,400 – –	5 *l.* per cent. Debentures Funded.	Per 53 Geo. 3, c. 41, s. 13, & c. 53, s. 18.	150 – – 3 *l.* per cents. -	11,100 – –	—
1815	10,313,000 – – 814,500 – –	Exchequer Bills Funded - Exchequer Bills Funded -	Per 55 Geo. 3, c. 74, s. 1 - „ „ -	117 – – 5 *l.* per cents. - 117 – – 5 *l.* per cents. -	12,066,210 – – 952,965 – –	— —
1816	—	—	—	—	—	—
£.	82,964,767 11 8			£.	78,366,779 17 10	5,197 15 3

Total Capital Stock and Long Annuities created by the Conversion of Public Debt, viz.:

	£. s. d.		£. s. d.		
By	65,517,000 – –	Exchequer Bills Funded -	73,743,606 15 –		
	17,440,367 11 8	5 *l.* per cents., 1797, exchanged (additional Capital).	4,612,073 2 10		
	7,400 – –	Debentures Funded - -	11,100 – –		
£.	82,964,767 11 8			78,366,779 17 10	5,197 15 3

Total Capital Stock and Long Annuities created in Great Britain for Money raised by Loans - - - -	537,959,486 16 11	336,832 4 3
Total Capital Stock and Long Annuities created in Great Britain from 1 January 1801 to 1 January 1817	616,326,266 14 9	342,029 19 6
Of which there was created for Money raised for Ireland, and remitted to Ireland - - -	94,017,750 – –	135,729 3 4
Balance for Great Britain - - - £.	522,308,516 14 9	206,300 16 2

* Additional Capital Stock created.

Recapitulation of 1 and 2.

Loans raised and Funded Debt created for *Great Britain*.

Year.	Total Amount of Money authorised to be raised by Loans.	Total Capital Stock created for Money so raised.	Total Capital Stock and Additional Stock created by Conversion of Public Debt.	Total Capital Stock so created.	Total Terminable Annuities created in Addition to Stock so created.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	28,470,150 – –	48,528,937 10 –	7,425,375 – –	55,954,312 10 –	2,598 17 7 5,197 15 3
1802	23,000,000 – –	30,351,375 – –	- - -	30,351,375 – –	—
1803	10,000,000 – –	16,000,000 – –	- - -	16,000,000 – –	32,083 6 8
1804	10,000,000 – –	18,200,000 – –	2,716,814 12 1	20,916,814 12 1	—
1805	21,526,699 6 3	36,457,751 16 8	1,895,258 10 9	38,353,010 7 5	—
1806	18,000,000 – –	29,880,000 – –	- - -	29,880,000 – –	—
1807	12,200,000 – –	18,373,200 – –	- - -	18,373,200 – –	—
1808	8,000,000 – –	9,454,000 – –	4,239,253 10 –	13,693,253 10 –	—
1809	11,600,000 – –	13,920,000 – –	8,253,644 17 –	22,173,644 17 –	51,233 6 8
1810	8,000,000 – –	11,230,000 – –	8,581,107 10 –	19,811,107 10 –	—
1811	12,481,300 – –	15,666,319 14 3	7,278,391 18 –	22,944,711 12 3	25,937 10 –
1812	22,439,625 – –	34,876,795 – –	5,866,236 – –	40,743,031 – –	—
1813	43,799,300 – –	75,439,300 – –	19,091,523 – –	94,530,823 – –	89,250 – –
1814	18,500,000 – –	24,694,830 – –	- - -	24,694,830 – –	—
1815	34,008,089 3 6	57,869,227 16 –	13,019,175 – –	70,888,402 16 –	—
1816	3,000,000 – –	3,000,000 – –	- - -	3,000,000 – –	—
£.	285,025,163 9 9	443,941,736 16 11	78,366,779 17 10	522,308,516 14 9	206,300 16 2

IV.—ACCOUNT of the Amount of the LOANS raised for the Service of *Ireland* in each Year, from the 1st day of January 1801 to the 1st day of January 1817, stating the Year of His Majesty's Reign, Chapter and Section under which said Loan was raised, the Rate at which said Loan was borrowed, the Capital Stock created for each Loan, and the Total Capital Stock created from the 1st day of January 1801 to the 1st day of January 1817.

1.—LOANS raised in *Ireland* for the Service of *Ireland*, payable in *Ireland*.

Year.	Authority.	Amount authorised to be borrowed (British Currency).	Amount raised (British Currency).	Rate per Cent. of Loan (In Irish Currency, as stated in each Act).	Amount of Stocks of each kind created (British Currency).	Amount of other Capital Debt incurred on such Loan (British Currency).
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	—	—	—	—	—	—
1802	Per 42 G. 3, c. 58, s. 1 - -	1,500,000 - -	1,500,000 - -	100 - - 3½ *l.* p' ct. stock, for every 91*l.* 15*s.* 11*d.*	1,634,061 1 11	—
1803	—	—	—	—	—	—
1804	Per 44 G. 3, c. 48, s. 1 - -	1,153,846 3 1	1,153,846 3 1	112 7 3 5 *l.* per cents. for 100 *l.* money -	1,296,490 7 8	—
1805	—	—	—	—	—	—
1806	Per 46 G. 3, c. 47, s. 1 - -	1,846,153 17 -	1,846,153 17 -	139 - - 3½ *l.* per cents. -	2,566,153 17 -	—
1807	—	—	—	—	—	—
1808	Per 48 G. 3, c. 83, s. 1 - -	692,307 13 10	692,307 13 10	135 - - 3½ *l.* per cents. -	934,615 7 8	—
	Per 48 G. 3, c. 103, ss. 8 & 9	1,153,846 3 -	1,153,846 3 -	5 *l.* per cent. Bank of Ireland Loan	1,153,846 3 -	—
1809	Per 49 G. 3, c. 78, s. 1 - -	1,153,846 3 -	1,153,846 3 -	120 - - 3½ *l.* per cents. -	1,384,615 7 8	—
1810	- - - -	- - -	- - -	& 9 2 6 5 *l.* p' cent. Treasury Bills, after 4 years	- - -	105,288 9 3
				120 - - 3½ *l.* per cents. -	2,769,230 15 4	—
1811	Per 51 G. 3, c. 22, s. 1 - -	2,307,692 6 2	2,307,692 6 2	11 15 - 5 *l.* p. cent. Treasury Bills, after 4 years	- - -	271,153 16 11
				100 - - 3½ *l.* per cents. -	1,384,615 7 8	—
				20 - - 5 *l.* „ - -	276,923 1 6	—
1812	Per 52 G. 3, c. 70, s. 1 - -	1,384,615 7 8	1,384,615 7 8	10 - - 5 *l.* p' cent. Treasury Bills, after 4 years	- - -	138,461 10 9
				100 - - 3½ *l.* per cents. -	1,846,153 17 -	—
				20 - - 5 *l.* „ - -	369,230 15 4	—
1813	Per 53 G. 3, c. 61, s. 1 - -	1,846,153 17 -	1,846,153 17 -	11 15 - 5 *l.* p' cent. Treasury Bills, after 4 years	- - -	216,923 1 6
1814	Per 54 G. 3, c. 85, s. 1 - -	2,769,230 15 4	2,769,230 15 4	90 - - 3½ *l.* per cents. -	2,492,307 13 10	—
				30 15 - 4 *l.* „ - -	851,538 9 3	—
	£.	15,807,692 6 1	15,807,692 6 1	£.	18,959,782 4 10	731,826 18 5

2.—LOANS raised in *Ireland* for Local Purposes.

The following Amounts raised for Local Purposes, and of Debt thereby created in Ireland, which have been included in previous Returns of Irish Debt (*see* No. 423 of 1849), are excluded from the above Account, and are here stated separately:—

		(British Currency.)	
1801	Per Irish Acts 40 G. 3, c. 61, s. 8, &c., for Wide Streets, Dublin - - - - - - And 38 G. 3, c. 79, s. 4, &c., for Inland Navigation	39,587 1 2	By 5 *l.* per cent. debentures.
1803	Ditto - - ditto - - -	10,523 1 6	„ Ditto - - ditto.
1807	Per Act 47 G. 3, Sess. 2, c. 109 (Local and Personal) for Improvement of Dublin - -	48,923 1 6	„ 4 *l.* per cent. debentures.
1810	Per 45 G. 3, c. 43, ss. 35 & 36, for improving Post roads - - - - - - - -	5,721 4 7	„ 5 *l.* per cent. debentures.
1811	Ditto - - - - - - - - -	923 1 6	„ Ditto - - ditto.
1812	Ditto - - - - - - - - -	12,000 - -	„ Ditto - - ditto.
1814	Ditto - - - - - - - - -	1,107 13 10	„ Ditto - - ditto.
1815	Ditto - - - - - - - - -	7,384 12 4	„ Ditto - - ditto.
1816	Ditto - - - - - - - - -	6,092 6 2	„ Ditto - - ditto.
	£.	132,262 2 7	

3.—LOANS raised separately in *Great Britain* for the Service of *Ireland*, payable in *England*.

Year.	Act.	Amount authorised to be borrowed.	Amount raised.	Rate per Cent. of Loan.	Capital Stock created.	Amount of Terminable Annuities created in Addition to Capital Stock.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1805	Per 45 G. 3, c. 40, s. 1 - - -	1,500,000 - -	1,500,000 - -	24 - - 5 *l.* per cents. - - -	360,000 - -	—
				£. 5 Annuity for 54¾ years - - -	- - -	75,000 - -
1807	Per 47 G. 3, Sess. 1, c. 46, s. 1 -	1,500,000 - -	1,500,000 - -	160 12 10 3 *l.* per cents. - - -	2,409,625 - -	—
1810	Per 50 G. 3, c. 68, s. 1 - - -	1,400,000 - -	1,400,000 - -	140 7 6 3 *l.* per cents. - - -	1,965,250 - -	—
	£.	4,400,000 - -	4,400,000 - -*	£.	4,734,375 - -	75,000 - -

* The total amounts of these Loans raised in 1805, 1807, and 1810, in Great Britain for Ireland, are here shown. These amounts exceed, by the sums paid for discount and charges of receiving such loans, retained by the Bank of England, the amounts as shown in Return, No. 296 of Session 1864, which are there stated to be the amounts as shown in Return, No. 145 of Session 1822, and which are the amounts actually paid into the Exchequer.

RECAPITULATION of 1, 2 and 3 LOANS, raised separately in *Great Britain* and in *Ireland*, for the Service of *Ireland*.

Year.	Total Amount authorised to be raised, and actually raised, for the Service of Ireland.	Funded Debt created for such Loans.			Amount of Terminable Annuities created in addition to Capital Stock.	Amount of Unfunded Debt in Irish Treasury Bills created in addition to Capital Stock and Annuities.
		Payable in England.	Payable in Ireland.	Total.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	39,587 1 2	- - -	39,587 1 2	39,587 1 2	—	—
1802	1,500,000 - -	- - -	1,634,061 1 11	1,634,061 1 11	—	—
1803	10,523 1 6	- - -	10,523 1 6	10,523 1 6	—	—
1804	1,153,846 3 1	- - -	1,296,490 7 8	1,296,490 7 8	—	—
1805	1,500,000 - -	360,000 - -	- - -	360,000 - -	75,000 - -	—
1806	1,846,153 17 -	- - -	2,566,153 17 -	2,566,153 17 -	—	—
1807	1,548,923 1 6	2,409,625 - -	48,923 1 6	2,458,548 1 6	—	—
1808	1,846,153 16 10	- - -	2,088,461 10 8	2,088,461 10 8	—	—
1809	1,153,846 3 -	- - -	1,384,615 7 8	1,384,615 7 8	—	—
1810	1,405,721 4 7	1,965,250 - -	5,721 4 7	1,970,971 4 7	- - - -	105,288 9 3
1811	2,308,615 7 8	- - -	2,770,153 16 10	2,770,153 16 10	- - - -	271,153 16 11
1812	1,396,615 7 8	- - -	1,673,538 9 2	1,673,538 9 2	- - - -	138,461 10 9
1813	1,846,153 17 -	- - -	2,215,384 12 4	2,215,384 12 4	- - - -	216,923 1 6
1814	2,770,338 9 2	- - -	3,344,953 16 11	3,344,953 16 11	—	—
1815	7,384 12 4	- - -	7,384 12 4	7,384 12 4	—	—
1816	6,092 6 2	- - -	6,092 6 2	6,092 6 2	—	—
£.	20,339,954 8 8	4,734,875 - -	19,092,044 7 5	23,826,919 7 5	75,000 - -	731,826 18 5

4.—Loans raised in *Great Britain* for the Service of *Ireland*, and remitted to *Ireland*, being parts of Loans raised for *Great Britain*, and payable in *Great Britain*.

Year.	Loan.	Act and Section authorising the Amount to be remitted to Ireland, and the Charge of the Debt created to be defrayed by Ireland.	Amount authorised to be remitted.	Amount remitted.	Rate per Cent. of Loan.	Amount of Stock of each kind created for Amount so remitted.	Amount of Terminable Annuities granted in addition to Stock so created.
	£.		£.	£. s. d.	£. s. d.	£.	£. s. d.
1801	Part of 28,000,000	Per Act 41 G. 3, c. 3, ss. 11 & 19	2,500,000	2,500,000 – –	175 15 – 3 *l.* p' cents.	4,393,750	—
1802	Part of 25,000,000	„ 42 G. 3, c. 33, ss. 13 & 21	2,000,000	2,000,000 – –	131 19 3 3 *l.* p' cents.	2,639,250	—
1803	Part of 12,000,000	„ 43 G. 3, c. 67, ss. 11 & 19	2,000,000	2,000,000 – –	160 – – 3 *l.* p' cents. and annuity of 6 *s.* 5 *d.* for 56¾ years – –	3,200,000	— / – – 6,416 13 4
1804	Part of 14,500,000	„ 44 G. 3, c. 47, ss. 12 & 20	4,500,000	4,500,000 – –	182 – – 3 *l.* p' cents.	8,190,000	—
1805	Part of 22,500,000	„ 45 G. 3, c. 12, ss. 12 & 20	2,500,000	2,500,000 – –	172 – – 3 *l.* p' cents.	4,300,000	—
1806	Part of 20,000,000	„ 46 G. 3, c. 33, ss. 12 & 20	2,000,000	2,000,000 – –	166 – – 3 *l.* p' cents.	3,320,000	—
1807	Part of 14,200,000	„ 47 G. 3, Sess. 1, c. 28, ss. 12 & 20	2,000,000	2,000,000 – –	140 – – 3 *l.* p' cents. 10 12 – 5 *l.* p' cents.	2,800,000 212,000	—
1808	Part of 10,500,000	„ 48 G. 3, c. 76, ss. 12 & 20	2,500,000	2,500,000 – –	118 3 6 4 *l.* p' cents.	2,954,375	—
1809	Part of 14,600,000	„ 49 G. 3, c. 71, ss. 12 & 24	3,000,000	3,000,000 – –	60 – – 4 *l.* p' cents. 60 – – 3 *l.* p' cents. and annuity of 8 *s.* 10 *d.* for 50¾ years – –	1,800,000 1,800,000	— / – – 13,250 – –
1810	Part of 12,000,000	„ 50 G. 3, c. 45, ss. 12 & 20	4,000,000	4,000,000 – –	140 7 6 3 *l.* p' cents.	5,615,000	—
1811	Part of 12,000,000	„ 51 G. 3, c. 49, s. 19 –	4,500,000*	4,500,000 – –	120 – – 3 *l.* p' cents. 20 – – 4 *l.* p' cents. and annuity of 6 *s.* 11 *d.* for 48¾ years – –	5,400,000 900,000	— / – – 15,562 10 –
1812	Part of 22,500,000	„ 52 G. 3, c. 85, ss. 12 & 20	4,350,000	4,350,000 – –	176 – – 3 *l.* p' cents.	7,656,000	—
1813	Part of 27,000,000	„ 53 G. 3, c. 69, s. 19 – and c. 156, s. 1 –	6,000,000	6,000,000 – –	170 – – 3 *l.* p' cents. and annuity of 8 *s.* 6 *d.* for 46¾ years – –	10,200,000	— / – – 25,500 – –
1814	Part of 24,000,000	„ 54 G. 3, c. 76, s. 19 † –	5,500,000	5,500,000 – –	103 10 – 3 *l.* p' cents. 30 – – 5 *l.* p' cents.	5,692,500 1,650,000	—
1815	Part of 36,000,000	„ 55 G. 3, c. 124, ss. 19 & 20	9,000,000	9,000,000 – –	174 – – 3 *l.* p' cents. 10 – – 4 *l.* p' cents.	15,660,000 900,000	—
1816	—	—	—	—	—	—	—
			£.	56,350,000 – –		£. 89,282,875	60,729 3 4

In 1811, a sum of 4,500,000 *l.*, part of a Loan of 12,000,000 *l.*, per 51 Geo. 3, c. 49, chargeable on Great Britain, was authorised to be applied to the service of Ireland. The annual rge for the portion of the Loan applied to Ireland was as follows:—

	£. s. d.
Interest – – – – – – – – –	213,562 10 –
Sinking Fund – – – – – – – –	63,544 3 2
Management – – – – – – – –	2,006 14 4
Total – –	£. 279,113 7 6

whole of this annual charge was defrayed by Great Britain, no distinct provision for the payment thereof by Ireland having been made in the usual way by Parliament.—(*See* Report elect Committee of 1815, Commons Paper 214, 1815, pp. 5 and 28.) But it was distinctly stated in Parliament that the charge so defrayed by Great Britain should be considered Loan to Ireland. (*See* Hansard, 20 May 1811.)

The Act 54 Geo. 3, c. 76, does not appear to contain the usual clause providing for the payment, by Ireland, of the annual charge of the Debt created in respect of the sum of 00,000 *l.* directed by s. 19 to be remitted to Ireland, and to be applied to the service of Ireland; neither can any such provision be found in any subsequent Act. The several rges upon this amount of Debt appear, however, to have been actually paid by Ireland, and to have been remitted to Great Britain from time to time when due. By reference to Irish Budget brought before the House of Commons on 1 July 1814, by Mr. William Fitzgerald, the Chancellor of the Irish Exchequer, it will be seen that the amount of 5,500,000 *l.*, e raised by this Loan, was included in his Estimate of Ways and Means for Ireland in this year, and that the annual charge for the corresponding amount of Debt created was uded in his Estimate of Expenditure, the necessary provision for this charge being voted in a Committee of Ways and Means on the same day. (*See* Hansard, and Commons Paper of 1814).

Recapitulation of Statements 1. to 4.

Year.	Total Amount of Money authorised to be raised, and actually raised, by such Loans for the Service of Ireland.	Funded Debt created for such Loans. Payable in England.	Payable in Ireland.	Total.	Total Amount of Terminable Annuities created for such Loans, in addition to Capital Stock.	Total Amount of Unfunded Debt in Irish Treasury Bills created for such Loans, in addition to Capital Stock and Annuities.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1 – –	2,539,587 1 2	4,393,750 – –	39,587 1 2	4,433,337 1 2	—	—
2 – –	3,500,000 – –	2,639,250 – –	1,634,061 1 11	4,273,311 1 11	—	—
3 – –	2,010,523 1 6	3,200,000 – –	10,523 1 6	3,210,523 1 6	6,416 13 4	—
4 – –	5,653,846 3 1	8,190,000 – –	1,296,490 7 8	9,486,490 7 8	—	—
5 – –	4,000,000 – –	4,660,000 – –	– – –	4,660,000 – –	75,000 – –	—
6 – –	3,846,153 17 –	3,320,000 – –	2,566,153 17 –	5,886,153 17 –	—	—
7 – –	3,548,923 1 6	5,421,625 – –	48,923 1 6	5,470,548 1 6	—	—
8 – –	4,346,153 16 10	2,954,375 – –	2,088,461 10 8	5,042,836 10 8	—	—
9 – –	4,153,846 3 –	3,600,000 – –	1,384,615 7 8	4,984,615 7 8	13,250 – –	—
0 – –	5,405,721 4 7	7,580,250 – –	5,721 4 7	7,585,971 4 7	– – – –	105,288 9 3
1 – –	6,808,615 7 8	6,300,000 – –	2,770,153 16 10	9,070,153 16 10	15,562 10 –	271,153 16 11
2 – –	5,746,615 7 8	7,656,000 – –	1,673,538 9 2	9,329,538 9 2	– – – –	138,461 10 9
3 – –	7,846,153 17 –	10,200,000 – –	2,215,384 12 4	12,415,384 12 4	25,500 – –	216,923 1 6
4 – –	8,270,338 9 2	7,342,500 – –	3,344,953 16 11	10,687,453 16 11	—	—
5 – –	9,007,384 12 4	16,560,000 – –	7,384 12 4	16,567,384 12 4	—	—
6 – –	6,092 6 2	– – – –	6,092 6 2	6,092 6 2	—	—
£.	76,689,954 8 8	94,017,750 – –	19,092,044 7 5	113,109,794 7 5	135,729 3 4	731,846 18 5

V.—AN ABSTRACT ACCOUNT of the Amount of the TOTAL FUNDED DEBT of *Great Britain* at 5 January 1801, distinguishing the REDEEMED and the UNREDEEMED DEBT; of the Total Amount of Funded Debt created in the 16 Years from 1801 to 1816 inclusive; and the Amount remaining on 5 January 1817:—A similar Account for *Ireland*.

TOTAL CAPITAL OF FUNDED DEBT.

GREAT BRITAIN.

	REDEEMED.	UNREDEEMED.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
On 1 January 1801 (including guaranteed Imperial Loans)	67,899,979 7 3	420,305,044 15 11	488,205,924 3 2
Add Capital created from 1801 to 1816 inclusive, including Loan to Portugal and excluding East India Loan, distinguishing the amount redeemed by the Sinking Fund during that period, and the amount remaining unredeemed	255,446,837 9 –	266,861,679 5 9	522,308,516 14 9
	323,346,816 16 3	687,167,624 1 8	1,010,514,440 17 11
Deduct Capital paid off in Money, exclusive of Sinking Fund, and discharged, from 1801 to 1816 inclusive, viz.:			
5 per cent., 1797 and 1802 £. 3,848,290 12 7			
Debentures, 1813 791,900 – –	– – – –	4,647,590 12 7	4,647,590 12 7
Ditto - funded in 1814 7,400 – –			
TOTAL Redeemed and Unredeemed Funded Debt at 5 January 1817, as shown in detail below £.	323,346,816 16 3	682,520,033 9 1	1,005,866,850 5 4
TOTAL Redeemed and Unredeemed Funded Debt of Great Britain at 5 January 1817, per Finance Accounts, 1817, pages 225–9:			
Redeemed by Sinking Fund	291,719,172 – –	—	—
Ditto - Unclaimed Dividends	539,258 9 11	—	—
Transferred for Land Tax redeemed	25,290,994 3 4	—	—
Ditto - Life Annuities	3,449,955 – –	—	—
	320,999,379 13 3	682,769,314 17 8	1,003,768,694 10 11
Imperial Loans (* including 400*l.* 3*s.* redeemed by Unclaimed Dividends)	1,920,716 3 –*	5,581,917 3 8	7,502,633 6 8
Portuguese Loan	426,721 – –	468,801 7 9	895,522 7 9
TOTAL, per Finance Accounts, 1817, pages 225–9	323,346,816 16 3	688,820,033 9 1	1,012,166,850 5 4
Deduct Capital Stock created for Loan of 1811, for the service of Ireland, included in the above Account	– – – –	6,300,000 – –	6,300,000 – –
TOTAL Redeemed and Unredeemed Funded Debt of Great Britain on 5 January 1817, as stated above £.	323,346,816 16 3	682,520,033 9 1	1,005,866,850 5 4

IRELAND.—(BRITISH CURRENCY.)

TOTAL Funded Debt at 1 January 1801, viz.:			
Payable in England	475,479 – –	16,739,521 – –	17,215,000 – –
Payable in Ireland	476,277 2 3	10,101,698 5 5	10,577,975 7 8
£.	951,756 2 3	26,841,219 5 5	27,792,975 7 8
TOTAL Funded Debt created and redeemed, and remaining unredeemed from 1801 to 1816 inclusive, viz.:			
Payable in England	18,612,367 – –	75,405,383 – –	94,017,750 – –
Payable in Ireland	7,658,488 7 10	11,433,555 19 10	19,092,044 7 8
£.	26,270,855 7 10	86,838,938 19 10	113,109,794 7 8
TOTAL Funded Debt at 5 January 1817, viz.:			
Payable in England	19,087,846 – –	92,144,904 – –	111,232,750 – –
Payable in Ireland	8,134,765 10 1	21,535,254 5 3	29,670,019 15 4
TOTAL Redeemed and Unredeemed Funded Debt of Ireland at 5 January 1817, as shown in Irish currency, in the Finance Accounts for Ireland of 1817, pages 93–4, after adding to the Unredeemed Debt 6,300,000*l.* (British currency), the amount of Capital Stock created in Great Britain for the Loan of 1811, for the service of Ireland £.	27,222,611 10 1	113,680,158 5 3	140,902,769 15 4

Exchequer, 25 June 1864.

H. W. Chisholm, Chief Clerk.

Appendix, No. 13.

ACCOUNTS showing the ANNUAL INCREASE and DECREASE of the CAPITAL and of the ANNUAL CHARGE of the FUNDED DEBTS of *Great Britain* and *Ireland* respectively, 1801 to 1817, viz.:

I.—AN ACCOUNT of the TOTAL CAPITAL of the FUNDED DEBT of *Great Britain*; both REDEEMED and UNREDEEMED, in each Year from 1801 to 1816, both inclusive; showing also the INCREASE and DECREASE of such CAPITAL DEBT, and the NET INCREASE or DECREASE in each Year.

—	Capital of Funded Debt at the Beginning of the Year.			INCREASE IN THE YEAR.			TOTAL INCREASE.
	Redeemed.	Unredeemed.	TOTAL.	Capital Stock of Funded Debt Created by Loans, &c. including Debentures in 1813–14.	Capital Stock Created by Funding Exchequer Bills and Debentures.	Additional Stock Created by Conversion of 5 *l.* per Cents, 1797 and 1802.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	67,899,979 7 3	420,305,944 15 11	488,205,924 3 2	48,528,937 10 –	7,425,375 – –	– – –	55,954,312 10 –
1802	77,898,779 5 5	466,261,457 7 9	544,160,236 13 2	30,351,375 – –	– – –	– – –	30,351,375 – –
1803	86,811,639 5 2	487,699,972 8 –	574,511,611 13 2	16,000,000 – –	– – –	– – –	16,000,000 – –
1804	99,306,183 19 2	491,205,427 14 –	590,511,611 13 2	18,200,000 – –	– – –	2,716,814 12 1	20,916,814 12 1
1805	111,348,294 17 3	500,080,131 8 –	611,428,426 5 3	36,457,751 16 8	– – –	1,895,258 10 9	38,353,010 7 5
1806	124,113,791 5 9	524,140,946 – 8	648,254,737 6 5	29,880,000 – –	– – –	– – –	29,880,000 – –
1807	137,311,326 7 5	539,844,154 5 3	677,155,480 12 8	18,373,200 – –	– – –	– – –	18,373,200 – –
1808	151,743,357 10 4	543,449,234 5 10	695,192,591 16 2	9,454,000 – –	4,239,253 10 –	– – –	13,693,253 10 –
1809	166,412,698 18 5	542,319,449 9 –	708,732,148 7 5	13,920,000 – –	8,253,644 17 –	– – –	22,173,644 17 –
1810	181,531,103 9 1	549,313,822 18 1	730,844,926 7 2	11,230,000 – –	8,581,107 10 –	– – –	19,811,107 10 –
1811	197,765,697 16 9	552,871,559 17 2	750,637,257 13 11	15,666,319 14 3	7,278,391 18 –	– – –	22,944,711 12 3
1812	216,438,659 6 7	557,029,893 5 8	773,468,552 12 3	34,876,795 – –	5,866,236 – –	– – –	40,743,031 – –
1813	238,340,390 13 9	575,770,900 9 8	814,111,291 3 5	75,439,300 – –	19,080,423 – –	– – –	94,519,723 – –
1814	263,116,419 2 3	645,330,539 – 5	908,446,958 2 8	24,697,500 – –*	11,100 – –	– – –	24,708,600 – –
1815	283,026,208 10 7	650,050,626 2 6	933,076,834 13 1	57,866,557 16 –	13,019,175 – –	– – –	70,885,732 16 –
1816	303,803,260 19 3	700,068,821 10 7	1,003,872,082 9 10	3,000,000 – –	– – –	– – –	3,000,000 – –
1817	323,346,816 16 3	682,520,033 9 1	1,005,866,850 5 4	—	—	—	—
			£.	443,941,736 16 11	73,754,706 15 –	4,612,073 2 10	522,308,516 14 9

—	DECREASE IN THE YEAR.						Net Increase or *Decrease*, distinguished by + or –
	Paid off and Cancelled.	Redeemed by Sinking Fund.	Transferred for Redemption of Land Tax.	Transferred for Life Annuities.	Transferred for Capita's of Unclaimed Dividends.	TOTAL DECREASE.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Redeemed prior to 1801	– –	51,806,177 – –	16,093,802 7 3	– –	– –	67,899,979 7 3	
1801	– –	8,091,454 – –	1,907,345 18 2	– –	– –	9,998,799 18 2	+ 45,955,512 11 10
1802	– –	7,733,421 – –	1,179,438 19 9	– –	– –	8,912,859 19 9	+ 21,438,515 – 3
1803	– –	10,527,243 – –	1,967,301 14 –	– –	– –	12,494,544 14 –	+ 3,505,455 6 –
1804	– –	11,395,692 – –	646,418 18 1	– –	– –	12,042,110 18 1	+ 8,874,703 14 –
1805	1,526,699 6 3	12,234,064 – –	531,432 8 6	– –	– –	14,292,195 14 9	+ 24,060,814 12 8
1806	979,256 13 9	12,807,070 – –	390,465 1 8	– –	– –	14,176,791 15 5	+ 15,703,208 4 7
1807	336,088 16 6	14,171,407 – –	260,624 2 11	– –	– –	14,768,119 19 5	+ 3,605,080 – 7
1808	153,696 18 9	13,965,824 – –	237,566 8 1	465,951 – –	– –	14,823,038 6 10	– *1,129,784 16 10*
1809	60,866 17 3	14,352,771 – –	207,072 10 8	558,561 – –	– –	15,179,271 7 11	+ 6,994,373 9 1
1810	18,776 3 3	15,659,194 – –	284,623 7 8	290,777 – –	– –	16,253,370 10 11	+ 3,557,736 19 1
1811	113,416 13 11	18,147,245 – –	284,965 9 10	290,751 – –	– –	18,786,378 3 9	+ 4,158,333 8 6
1812	100,292 8 10	21,108,442 – –	437,747 7 2	355,542 – –	– –	22,002,023 16 –	+ 18,741,007 4 –
† 1813	184,056 – 9	24,120,867 – –	255,076 8 6	400,085 – –	– –	24,960,084 9 3	+ 69,559,638 10 9
† 1814	78,723 9 7‡	19,149,684 – –	326,432 8 4	433,673 – –	– –	19,988,512 17 11	+ 4,720,087 2 1
† 1815	90,484 19 3	20,280,098 – –	194,743 8 8	302,211 – –	– –	20,867,537 7 11	+ 50,018,195 8 1
1816	1,005,232 4 6	18,515,956 3 –	135,937 4 1	352,404 – –	539,258 9 11	20,548,788 1 6	– *17,548,788 1 6*
Decreases	4,647,590 12 7‡	242,260,432 3 –	9,197,191 16 1	3,449,955 – –	539,258 9 11	260,094,428 1 7	

NET INCREASE of the Unredeemed Funded Debt of Great Britain, from 5 January 1801 to 5 January 1817 - - - £. 262,214,088 13 2

* The amount of 2,670 *l.*, by which these Capitals were diminished, through failure of a Subscriber to complete his subscription, is deducted from the Capital created in the following year.

† The following Sums standing to the credit of the Sinking Fund, and directed by Acts of Parliament to be cancelled, "in like manner as if the same had been transferred for the Redemption of Land Tax," but not discharged, are continued up to the close of the above Account under the head of "Sums Redeemed by Sinking Fund" (*see* also page 386):—

Cancelled in	1813–14	by Acts 53 Geo. 3, c. 95, and 54 Geo. 3, c. 8	£. 153,576,500 – –
,,	1814–15	,, 54 Geo. 3, c. 89	39,094,491 – –
,,	1815–16	,, 55 Geo. 3, c. 169	59,067,867 – –

‡ Including 7,400 *l.*, Debentures, 1813, funded in 3 *l.* per Cent. Stock.

II.—AN ACCOUNT of the TOTAL CAPITAL of the FUNDED DEBT of *Ireland*, both Redeemed and Unredeemed, in each Year from 1801 to 1816, both inclusive, distinguishing the Amount of which the Charge was payable in *England* and in *Ireland*; and showing the Increase and Decrease, respectively, of such Capital Debt, and the Net Increase or Decrease in each Year.

1.—AN ACCOUNT of the Total Capital of the Funded Debt of *Ireland*, both Redeemed and Unredeemed, the Charge of which was payable in *England*, in each Year from 1801 to 1816, both inclusive; showing the Increase and Decrease of such Capital Debt.

—	Capital at the Beginning of the Year (including £. 1,900,000 Five per Cents. Funded in Ireland, and Payable in Great Britain).			Increase in the Year.	—	Decrease in the Year.	Net Increase or *Decrease*, distinguished by + or −
	Redeemed.	Unredeemed.	TOTAL.	Created by Loans.		Redeemed by Sinking Fund.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Redeemed prior to 1801	£. s. d.	£. s. d.
						475,479 – –	—
1801	475,479 – –	16,739,521 – –	17,215,000 – –	4,393,750 – –	– –	310,928 – –	+4,082,822 – –
1802	786,407 – –	20,822,343 – –	21,608,750 – –	2,639,250 – –	– –	337,008 – –	+2,302,242 – –
1803	1,123,415 – –	23,124,585 – –	24,248,000 – –	3,200,000 – –	– –	472,256 – –	+2,727,744 – –
1804	1,595,671 – –	25,852,329 – –	27,448,000 – –	8,190,000 – –	– –	579,428 – –	+7,610,572 – –
1805	2,175,099 – –	33,462,901 – –	35,638,000 – –	4,660,000 – –	– –	738,849 – –	+3,921,151 – –
1806	2,913,948 – –	37,384,052 – –	40,298,000 – –	3,320,000 – –	– –	807,393 – –	+2,512,607 – –
1807	3,721,341 – –	39,896,659 – –	43,618,000 – –	5,421,625 – –	– –	907,585 – –	+4,514,040 – –
1808	4,628,926 – –	44,410,699 – –	49,039,625 – –	2,954,375 – –	– –	951,463 – –	+2,002,912 – –
1809	5,580,389 – –	46,413,611 – –	51,994,000 – –	3,600,000 – –	– –	1,013,577 – –	+2,586,423 – –
1810	6,593,966 – –	49,000,034 – –	55,594,000 – –	7,580,250 – –	– –	1,135,716 – –	+6,444,534 – –
1811	7,729,682 – –	55,441,568 – –	63,174,250 – –	6,300,000 – –	– –	1,356,276 – –	+4,943,724 – –
1812	9,085,958 – –	60,388,292 – –	69,474,250 – –	7,656,000 – –	– –	1,567,541 – –	+6,088,459 – –
1813	10,653,499 – –	66,476,751 – –	77,130,250 – –	10,200,000 – –	– –	1,798,434 – –	+8,401,566 – –
1814	12,451,933 – –	74,878,317 – –	87,330,250 – –	7,342,500 – –	– –	1,812,122 – –	+5,530,378 – –
1815	14,264,055 – –	80,408,695 – –	94,672,750 – –	16,560,000 – –	– –	2,316,690 – –	+14,243,310 – –
1816	16,580,745 – –	94,652,005 – –	111,232,750 – –	– – –	– –	2,507,101 – –	—2,507,101 – –
1817	19,087,846 – –	92,144,904 – –	111,232,750 – –	—	—	—	—
			£.	94,017,750 – –	– –	18,612,367 – –	Net Increase. 75,405,383 – –

2.—AN ACCOUNT of the Total Capital of the Funded Debt of *Ireland*, both Redeemed and Unredeemed, the Charge of which was payable in *Ireland*, in each Year from 1801 to 1816, both inclusive; showing the Increase and Decrease of such Capital Debt.

—	Capital at the Beginning of the Year (excluding £. 1,900,000 Five per Cents. Funded in Ireland, and Payable in Great Britain).			Increase in the Year.	—	Decrease in the Year.	Net Increase or *Decrease*, distinguished by + or −
	Redeemed.	Unredeemed.	TOTAL.	Created by Loans.		Redeemed by Sinking Fund.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Redeemed prior to 1801	£. s. d.	£. s. d.
						476,277 2 3	—
1801	476,277 2 3	10,101,698 5 5	10,577,975 7 8	39,587 1 2	– –	181,596 15 3	—142,009 14 1
1802	657,873 17 6	9,959,688 11 4	10,617,562 8 10	1,634,061 1 11	– –	186,520 18 1	+1,447,540 3 10
1803	844,394 15 7	11,407,228 15 2	12,251,623 10 9	10,523 1 6	– –	214,866 15 6	—204,343 14 –
1804	1,059,261 11 1	11,202,885 1 2	12,262,146 12 3	1,296,490 7 9	– –	239,090 3 –	+1,057,400 4 9
1805	1,298,351 14 1	12,260,285 5 11	13,558,637 – –	– – –	– –	255,351 13 1	—255,351 13 1
1806	1,553,703 7 2	12,004,933 12 10	13,558,637 – –	2,566,153 16 11	– –	357,032 13 10	+2,209,121 3 1
1807	1,910,736 1 –	14,214,054 15 11	16,124,790 16 11	48,923 1 6	– –	389,837 16 9	—340,914 15 3
1808	2,300,573 17 9	13,873,140 – 8	16,173,713 18 5	2,088,461 10 10	– –	407,187 8 2	+1,681,274 2 8
1809	2,707,761 5 11	15,554,414 3 4	18,262,175 9 3	1,384,615 7 8	– –	463,794 14 11	+920,820 12 9
1810	3,171,556 – 10	16,475,234 16 1	19,646,790 16 11	5,721 4 7	– –	495,147 2 8	—489,425 18 1
1811	3,666,703 3 6	15,985,808 18 –	19,652,512 1 6	2,770,153 16 11	– –	590,699 17 3	+2,179,453 19 8
1812	4,257,403 – 9	18,165,262 17 8	22,422,665 18 5	1,673,538 9 3	– –	676,494 9 3	+997,044 – –
1813	4,933,897 10 –	19,162,306 17 8	24,096,204 7 8	2,215,384 12 4	– –	763,711 19 9	+1,451,672 12 7
1814	5,697,609 9 9	20,613,979 10 3	26,311,589 – –	3,344,953 16 11	– –	766,447 12 4	+2,578,506 4 7
1815	6,464,057 2 1	23,192,485 14 10	29,656,542 16 11	7,384 12 3	– –	821,356 1 1	—813,971 8 10
1816	7,285,413 3 2	22,378,514 6 –	29,663,927 9 2	6,092 6 2	– –	849,352 6 11	—843,260 – 9
1817	8,134,765 10 1	21,535,254 5 3	29,670,019 15 4	—	—	—	—
			£.	19,092,044 7 8	– –	7,658,488 7 10	Net Increase. 11,433,555 19 10

3.—Summary of foregoing Accounts, Nos. 1 and 2.

An Account of the Total Capital of the Funded Debt of *Ireland*, the Charge of which was payable both in *Great Britain* and in *Ireland*, in each Year from 1801 to 1816, both inclusive; showing also the Net Increase of such Capital Debt.

—	Capital at the Beginning of the Year.			Total Increase in the Year.	Total Decrease in the Year.	Net Increase in the Year.
	Redeemed.	Unredeemed.	Total.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1801	951,756 2 3	26,841,219 5 5	27,792,975 7 8	4,433,337 1 2	492,524 15 3	3,940,812 5 11
1802	1,444,280 17 6	30,782,031 11 4	32,226,312 8 10	4,273,311 1 11	523,528 18 1	3,749,782 3 10
1803	1,967,809 15 7	34,531,813 15 2	36,499,623 10 9	3,210,523 1 6	687,122 15 6	2,523,400 6 –
1804	2,654,932 11 1	37,055,214 1 2	39,710,146 12 3	9,486,490 7 9	818,518 3 –	8,667,972 4 9
1805	3,473,450 14 1	45,723,186 5 11	49,196,637 – –	4,660,000 – –	994,200 13 1	3,665,799 6 11
1806	4,467,651 7 2	49,388,985 12 10	53,856,637 – –	5,886,153 16 11	1,164,425 13 10	4,721,728 3 1
1807	5,632,077 1 –	54,110,713 15 11	59,742,790 16 11	5,470,548 1 6	1,297,422 16 9	4,173,125 4 9
1808	6,929,499 17 9	58,283,839 – 8	65,213,338 18 5	5,042,836 10 10	1,358,650 8 2	3,684,186 2 8
1809	8,288,150 5 11	61,968,025 3 4	70,256,175 9 3	4,984,615 7 8	1,477,371 14 11	3,507,243 12 9
1810	9,765,522 – 10	65,475,268 16 1	75,240,790 16 11	7,585,971 4 7	1,630,863 2 8	5,955,108 1 11
1811	11,396,385 3 6	71,430,376 18 –	82,826,762 1 6	9,070,153 16 11	1,946,975 17 3	7,123,177 19 8
1812	13,343,361 – 9	78,553,554 17 8	91,896,915 18 5	9,329,538 9 3	2,244,035 9 3	7,085,503 – –
1813	15,587,396 10 –	85,639,057 17 8	101,226,454 7 8	12,415,384 12 4	2,562,145 19 9	9,853,238 12 7
1814	18,149,542 9 9	95,492,296 10 3	113,641,839 – –	10,687,453 16 11	2,578,569 12 4	8,108,884 4 7
1815	20,728,112 2 1	103,601,180 14 10	124,329,292 16 11	16,567,384 12 3	3,138,046 1 1	13,429,338 11 2
1816	23,866,158 3 2	117,030,519 6 –	140,896,677 9 2	6,092 6 2	3,356,453 6 11	*Decrease* *3,350,361* – *9*
1817	27,222,611 10 1*	113,680,158 5 3	140,902,769 15 4	—	—	—
			£.	113,109,794 7 8	26,270,855 7 10	86,838,938 19 10

* The sum of 4,041,679 *l.* 7 *s.* 10 *d.* directed to be cancelled, but not discharged, in 1816, under the provisions of the Acts 56 Geo. 3, cap. 70 & 89 (*see* page 386), is included in the above amount of Redeemed Capital.

III.—AN ACCOUNT of the Total *Estimated* Annual Charge of the FUNDED DEBT of *Great Britain*, including the Loans for *Germany* and *Portugal*, as it stood at the beginning of
beyond that of the

Note—The following amounts represent the charge as estimated at the beginning of

	1801.	1802.	1803.	1804.	1805.	1806.	1807.
UNREDEEMED:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Interest of Capital - Great Britain	13,800,806 8 11	15,263,918 2 10	15,846,770 12 11	15,954,475 - 8	16,220,588 3 -	16,899,211 1 -	17,353,792 14 7
Germany	218,009 - 5	215,817 3 10	213,824 17 10	211,284 3 3	208,572 3 3	205,811 10 8	203,040 17 8
Portugal	- - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL	14,018,815 9 4	15,479,735 6 8	16,060,595 10 9	16,165,759 3 11	16,429,160 6 3	17,105,022 11 8	17,556,833 12 3
Long Annuities	1,007,614 5 10	1,015,410 18 8	1,015,410 18 8	1,047,494 5 4	1,047,494 5 4	1,047,494 5 4	1,047,494 5 4
Short Annuities - Great Britain	418,333 - 11	418,333 - 11	418,333 - 11	418,333 - 11	418,333 - 11	418,333 - 11	418,333 - 11
Germany	230,000 - -	230,000 - -	230,000 - -	230,000 - -	230,000 - -	230,000 - -	230,000 - -
Life Annuities	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Exchequer Annuities	125,457 14 7	123,242 4 -	104,118 16 6	98,050 13 2	73,213 12 11	61,001 17 6	51,145 - -
Management - Great Britain	212,951 9 6	234,534 13 5	244,380 2 9	248,162 18 9	249,040 1 1	258,565 13 8	261,796 18 4
Germany	5,857 12 9	5,824 15 1	5,794 17 5	5,756 15 4	5,716 1 8	5,674 14 -	5,633 2 4
Portugal	- - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL	218,809 2 3	240,359 8 6	250,175 - 2	253,919 14 1	254,756 2 9	264,240 7 8	267,430 - 8
TOTAL CHARGE of Unredeemed Funded Debt - £.	16,019,029 12 11	17,507,689 18 9	18,078,633 7 -	18,213,556 17 5	18,452,957 8 2	19,126,092 3 1	19,571,235 19 2
REDEEMED:							
Interest of Redeemed Capitals - Great Britain	1,552,485 6 7	1,799,587 2 5	2,043,851 9 -	2,357,128 - 2	2,699,126 15 4	3,063,388 1 2	3,444,829 10 2
Germany	7,069 19 7	9,261 16 2	11,254 2 2	13,794 16 9	16,506 16 10	19,267 9 4	22,038 2 4
Portugal	- - -	- - -	- - -	- - -	- - -	- - -	- - -
One per Cent. on Loans, including Capitalised Value of Long Annuities - Great Britain	1,901,717 19 7	2,462,103 2 1	2,462,103 2 1	2,625,240 16 9	2,834,408 19 8	3,202,672 1 10	3,491,679 10 7
Germany	36,693 - -	36,693 - -	36,693 - -	36,693 - -	36,693 - -	36,693 - -	36,693 - -
Portugal	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	3,497,966 5 9	4,307,645 - 8	4,553,901 13 3	5,032,856 13 8	5,586,735 11 10	6,322,020 12 4	6,995,240 3 1
Unclaimed Dividends - Great Britain	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Germany	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Long Annuities	- - -	- - -	- - -	- - -	- - -	- - -	- - -
One per Cent. on Exchequer Bills	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Sinking Fund on Debentures	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Exchequer Annuities expired or unclaimed	125,220 2 -	127,435 12 7	129,031 15 1	129,257 10 1	129,623 5 1	130,189 - 1	129,478 15 1
Annual Grants	1,200,000 - -	1,200,000 - -	1,200,000 - -	1,200,000 - -	1,200,000 - -	1,200,000 - -	1,200,000 - -
Deduct—Charges upon Sinking Fund for Unredeemed Debt, included above:							
Life Annuities	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Charges of Loans, p. 53 Geo. 3, c. 35, &c.	- - -	- - -	- - -	- - -	- - -	- - -	- - -
TOTAL Charge applicable to the Redemption of Debt - £.	4,823,186 7 9	5,635,080 13 3	5,882,933 8 4	6,362,114 3 9	6,916,358 16 11	7,652,209 12 5	8,324,718 18 2
TOTAL Charge for Redeemed and Unredeemed Funded Debt of Great Britain, including Imperial and Portuguese Loans - £.	20,842,216 - 8	23,142,161 12 -	23,961,566 15 4	24,575,671 1 2	25,369,316 5 1	26,778,301 15 6	27,895,954 17 4
Increase of Charge beyond the Charge of the preceding year, viz.:							
Increase [the sums in *italics* show decrease] of Charge of Unredeemed Debt	- - -	1,488,051 5 10	571,552 8 3	134,923 10 5	239,400 10 9	673,134 14 11	445,143 16 1
Ditto - - ditto - - Redeemed Debt	- - -	811,894 5 6	247,852 15 1	479,180 15 5	554,244 13 2	735,850 15 6	672,509 5 9
TOTAL Increase - - - £.	- - -	2,299,945 11 4	819,405 3 4	614,104 5 10	793,645 3 11	1,408,985 10 5	1,117,653 1 10

* The charge for the Loan raised in Great Britain for the service of Ireland in 1811, is included in the Account of the Charge of the Debt of Ireland, (page 409.)

Year, from 1801 to 1817, both inclusive, distinguishing the Charge of the Redeemed and Unredeemed Funded Debt, and showing the Increase or Decrease of the Charge of each Year, eding Year.

ach year, and correspond with the amounts stated in the Finance Accounts.

1808.	1809.	1810.	1811.	1812.	1813.	1814.	1815.	1816.	1817.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
31,973 6 11	17,658,013 5 3	18,050,829 10 4	18,321,554 9 4	18,712,844 – 2*	19,542,615 19 7	Debs. 39,965 – –†	39,595 – –	39,370 – –	—
00,196 4 5	197,351 18 5	194,463 5 –	191,416 6 7	188,043 11 7	184,219 15 8	21,937,042 7 8	22,193,878 – –	24,150,472 13 11	23,649,106 15 10
- -	- - -	26,215 16 3	24,849 10 5	23,308 12 7	21,565 9 1	180,140 18 5	176,401 9 7	171,935 15 5	167,457 10 4
32,169 11 4	17,855,365 3 8	18,271,508 11 7	18,537,820 6 4	18,924,196 4 4	19,748,401 4 4	19,751 3 5	18,053 2 10	16,041 7 5	14,064 – 10
						22,176,899 9 6	22,427,927 12 5	24,377,819 16 9	23,830,628 7 –
47,494 5 4	1,047,494 5 4	1,098,727 12 –	1,099,102 12 –	1,125,040 2 –	1,125,040 2 –	1,214,290 2 –	1,214,290 2 –	1,214,290 2 –	1,209,398 15 4
—	—	—	—	—	—	—	—	—	—
30,000 – –	230,000 – –	230,000 – –	230,000 – –	230,000 – –	230,000 – –	230,000 – –	230,000 – –	230,000 – –	229,961 12 4
- -	32,514 12 –	71,742 – –	91,543 14 6	112,427 11 –	135,673 4 –	158,685 17 –	185,878 6 –	199,845 – –	225,254 13 –
44,687 12 6	43,601 11 8	42,609 12 11	43,926 12 11	43,168 5 5	43,603 – 5	42,629 – 5	43,143 15 5	43,676 17 11	44,559 15 5
62,662 13 1	201,732 1 2	204,281 13 –	207,670 3 –	209,252 17 2	212,133 7 3	236,372 16 6	236,272 4 4	248,985 2 3	243,328 8 6
5,590 8 11	4,191 13 1	4,158 18 4	4,124 7 9	4,086 3 3	4,042 16 6	3,996 11 11	3,954 4 4	3,903 12 1	3,852 10 6
- -	- - -	297 2 2	281 12 6	264 3 3	244 8 2	223 16 11	204 12 –	181 16 –	159 7 10
68,253 2 –	205,923 14 3	208,737 13 6	212,076 3 3	213,603 3 8	216,420 11 11	240,593 5 4	240,431 – 8	253,070 10 4	247,340 6 10
22,604 11 2	19,414,899 6 11	19,923,325 10 –	20,214,469 9 –	20,648,435 6 5	21,499,138 2 8	24,063,097 14 3	24,341,670 16 6	26,318,702 7 –	25,787,143 9 11
37,127 1 1	4,314,019 – 1	4,781,160 8 8	5,266,913 7 1	5,815,139 11 11	6,453,492 2 9	7,183,227 11 2	7,765,290 16 –	8,376,282 11 9	8,935,947 16 2
24,882 15 7	27,727 1 7	30,615 15 –	33,662 13 4	37,035 8 5	40,859 4 4	44,938 1 7	48,677 10 5	53,143 4 7	57,609 9 7
- -	- - -	649 17 2	2,016 3 –	3,557 – 9	5,300 4 4	7,114 10 –	8,812 10 7	10,824 6 –	12,801 12 7
15,598 4 11	4,252,981 14 8	4,467,823 4 4	4,665,746 10 8	4,958,510 11 7	5,364,937 19 3	7,581,074 9 4	7,896,701 12 2	8,986,006 12 3	8,983,828 5 10
36,693 – –	36,693 – –	36,693 – –	36,693 – –	36,693 – –	36,693 – –	36,693 – –	36,693 – –	36,693 – –	36,693 – –
- -	- - -	30,000 – –	30,000 – –	30,000 – –	30,000 – –	30,000 – –	30,000 – –	30,000 – –	30,000 – –
4,301 1 7	8,631,420 16 4	9,346,942 5 2	10,035,031 14 1	10,880,935 12 8	11,931,282 10 8	14,883,047 12 1	15,786,175 9 2	17,492,949 14 7	18,056,880 4 2
- -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	17,202 5 10
- -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	50 7 9
- -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	4,420 – –
- -	- - -	- - -	- - -	- - -	- - -	260,000 – –	290,000 – –	260,000 – –	260,000 – –
- -	- - -	- - -	- - -	- - -	- - -	- - -	10,000 – –	10,000 – –	—
9,667 12 7	131,158 11 4	132,150 10 1	130,833 10 1	131,591 17 7	131,157 2 7	132,131 2 7	131,616 7 7	131,083 5 1	130,200 7 7
0,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –	1,200,000 – –
	9,962,579 7 8	10,679,092 15 3	11,365,865 4 2	12,212,527 10 3	13,262,439 13 3	16,475,178 14 8	17,417,791 16 9	19,094,032 19 8	19,668,753 5 4
- -	32,514 12 –	71,742 – –	91,543 14 6	112,427 11 –	135,673 4 –	158,685 17 –	185,878 6 –	199,845 – –	225,254 13 –
- -	- - -	- - -	- - -	- - -	- - -	4,607,295 – –	5,782,969 14 7	7,632,969 14 9	7,632,969 14 9
						4,765,980 17 –	5,968,848 – 7	7,832,814 14 9	7,858,224 7 9
968 14 2	9,930,064 15 8	10,607,350 15 3	11,274,321 9 8	12,100,099 19 3	13,126,766 9 3	11,709,197 17 8	11,448,943 16 2	11,261,218 4 11	11,810,528 17 7
573 5 4	29,344,964 2 7	30,530,676 5 3	31,488,790 18 8	32,748,535 5 8	34,625,904 11 11	35,772,295 11 11	35,790,614 12 8	37,579,920 11 11	37,597,672 7 6
631 8 –	92,294 15 9	508,426 3 1	291,143 19 –	433,965 17 5	850,702 16 3	2,563,959 11 7	278,573 2 3	1,977,031 10 6	*531,558 17 1*
249 16 –	556,096 1 6	677,285 19 7	666,970 14 5	825,778 9 7	1,026,666 10 –	*1,417,568 11 7*	*260,254 1 6*	*187,725 11 3*	549,310 12 8
618 8 –	648,390 17 3	1,185,712 2 8	958,114 13 5	1,259,744 7 –	1,877,369 6 3	1,146,391 – –	18,319 – 9	1,789,305 19 3	17,751 15 7

† Debentures of 1813—not included in the Statement of Funded Debt in the Finance Accounts.

5.

IV.—AN ACCOUNT of the Total *Estimated* Annual Charge of the FUNDED DEBT of *Ireland*, as it stood at the beginning of each Year, from 1801 to 1817, both inclus
Year beyond tha

	1801.	1802.	1803.	1804.	1805.	1806.	1807.
PAYABLE IN GREAT BRITAIN:							
UNREDEEMED:							
Interest of Capital funded in:—	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s
Great Britain	448,185 12 8	570,670 5 9	635,560 1 –	717,392 7 5	945,709 10 7	1,070,544 1 3	1,145,922 5
Ireland	95,000 – –	95,000 – –	95,000 – –	95,000 – –	95,000 – –	95,000 – –	95,000 –
Long Annuities	9,416 13 4*	9,416 13 4*	9,416 13 4*	15,833 6 8*	15,833 6 8*	90,833 6 8*	90,833 6
Management	6,783 14 6	8,620 19 10	9,656 19 11	10,956 13 7	14,381 8 6	16,989 13 11	18,120 7
£.	559,386 – 6	683,707 18 11	749,633 14 3	839,182 7 8	1,070,924 5 9	1,273,367 1 10	1,349,875 19
REDEEMED:							
Interest of Redeemed Capitals	14,264 7 4	23,592 4 2	33,702 9 –	47,870 2 7	65,252 19 5	87,418 8 9	111,640 4
One per Cent. on Loans, including capitalised value of Long Annuities	154,402 8 4	198,339 18 4	224,732 8 4	257,359 19 3	339,259 19 3	392,118 19 3	425,318 19
£.	168,666 15 8	221,932 2 6	258,434 17 4	305,230 1 10	404,512 18 8	479,537 8 –	536,959 3
PAYABLE IN IRELAND:							
UNREDEEMED:							
Interest of Capital	488,001 17 11	480,893 2 1	529,036 2 4	518,815 4 10	571,685 5 1	558,917 13 5	635,281 7
Bank Annuities	16,730 15 5	16,730 15 5	16,730 15 5	16,730 15 5	16,730 15 5	16,730 15 5	16,730 15
Short Annuities	47,808 12 8	47,808 12 8	47,808 12 8	47,808 12 8	47,808 12 8	47,808 12 8	47,808 12
Exchequer Annuities	45,138 9 3	45,138 9 3	45,138 9 3	45,138 9 3	45,138 9 3	45,138 9 3	45,138 9
£.	597,679 15 3	590,570 19 5	638,713 19 8	628,493 2 2	681,363 2 5	668,595 10 9	744,959 5
REDEEMED:							
Interest of Redeemed Capitals	23,813 17 1	32,893 13 9	41,942 16 3	52,686 3 1	64,640 13 2	77,408 4 11	90,859 18
One per Cent. on Loans	70,882 12 4	70,882 12 4	87,223 4 6	87,223 4 6	100,188 2 7	100,188 2 7	125,849 13
Ditto on Treasury Bills	- - -	- - -	- - -	- - -	- - -	- - -	- -
Short Annuities	- - -	- - -	- - -	- - -	- - -	- - -	- -
Bank Annuities	- - -	- - -	- - -	- - -	- - -	- - -	- -
Exchequer Annuities expired or unclaimed	2,076 18 6	2,076 18 6	2,076 18 6	2,076 18 6	2,076 18 6	2,076 18 6	2,076 18
Annual Grant	62,445 5 6†	62,445 5 6†	62,445 5 6†	62,445 5 6†	62,445 5 6†	62,445 5 6†	62,445 5
Deduct Charge upon Sinking Fund applicable to pay off Unfunded Debt in Irish Treasury Bills	- - -	- - -	- - -	- - -	- - -	- - -	- -
£.	159,218 13 5	168,298 10 1	193,688 4 9	204,431 11 7	229,350 19 9	242,118 11 6	281,231 15
TOTAL CHARGE of the Funded Debt of Ireland:—							
Unredeemed	1,157,065 15 9	1,274,278 18 4	1,388,347 13 11	1,467,675 9 10	1,752,287 8 2	1,941,962 12 7	2,094,835 4
Redeemed	327,885 9 1	390,230 12 7	452,123 2 1	509,661 13 5	633,863 18 5	721,655 19 6	818,190 19
TOTAL Redeemed and Unredeemed £.	1,484,951 4 10	1,664,509 10 11	1,840,470 16 –	1,977,337 3 3	2,386,151 6 7	2,663,618 12 1	2,913,026 3
Increase of Charge beyond the Charge of the preceding Year, viz.:—							
Increase [the Sums in *italics* show decrease] of Charge of Unredeemed Debt		117,213 2 7	114,068 15 7	79,327 15 11	284,611 18 4	189,675 4 5	152,872 12
Ditto ditto ditto Redeemed Debt		62,345 3 6	61,892 9 6	57,538 11 4	124,202 5 –	87,792 1 1	96,534 19
TOTAL Increase £.		179,558 6 1	175,961 5 1	136,866 7 3	408,814 3 4	277,467 5 6	249,407 11

* This amount is less than the sum stated in the Finance Accounts of 1801, and of the following years, by 375*l.*, and is the amended amount as corrected in the Finance Accounts of 1811, and in the Report of the Committee of 1815, page 30, wher

Exchequer, 3 August 1864.

distinguishing the Charge
the preceding Year.

1808.			18
£.	s.	d.	£.
1,289,760	19	5	1,379,3
95,000	–	–	95,0
90,833	6	8*	90,8
20,151	13	8	15,9
1,495,745	19	9	1,581,1
138,867	15	7	167,4
479,535	4	3	509,0
618,402	19	10	676,4
623,593	19	10	699,7
16,730	15	5	16,7
47,808	12	8	47,8
45,138	9	3	45,1
733,271	17	2	809,4
104,504	4	7	118,7
125,849	13	4	146,7
-	-	-	-
-	-	-	-
-	-	-	-
2,076	18	6	2,0
62,445	5	6†	62,4
-	-	-	-
294,876	1	11	330,0
2,229,017	16	11	2,390,5
913,279	1	9	1,006,3
3,142,296	18	8	3,397,0
134,182	12	4	161,3
95,088	2	5	93,2
229,270	14	9	254,7

overpayment is allowed.

Appendix, No. 14.

I.—An Account of the Value of the Funded and Unfunded Debts of *Great Britain* and *Ireland* respectively, as they stood on 1st January 1801, and on 5th January 1817.

	On 1 January 1801.			On 5 January 1817.		
	Great Britain.	Ireland.	Proportion of Debt of Great Britain to the Debt of Ireland.	Great Britain.	Ireland.	Proportion of Debt of Great Britain to the Debt of Ireland.
	£.	£.	£.	£.	£.	£.
Value of the Unredeemed Funded Debt, including Life and Terminable Annuities, as estimated by Mr. Finlaison, according to the current prices of the day (*see* appended Accounts, Nos. II. and III.)	303,788,485	21,498,872		501,648,734	81,688,316	
Unfunded Debt in Exchequer Bills - - -	26,080,100	1,699,938		44,650,300	5,304,615	
£.	329,868,585	23,198,810	28·4 : 2	546,299,034	86,992,931	12·5 : 2

Note.—In the Unredeemed Funded Debt of Great Britain, on 1 January 1801, as above stated, the Irish Debt funded in Great Britain is excluded; the Imperial Debt, after deducting the present value of the repayments by Austria in 1823 and 1824, is included.

In the Unredeemed Funded Debt of Great Britain, on 5 January 1817, the East India Debt, as well as the Irish Debt funded in Great Britain, in which is included the debt on account of the loan of 4,500,000 *l.* for the service of Ireland in 1811, is excluded. The Portuguese Debt, which became altogether a portion of the Debt of Great Britain after the Treaty of Vienna, and the Imperial Debt, after deducting the present value of the repayments by Austria in 1823 and 1824, are both included in the Debt of Great Britain on 5 January 1817.

Exchequer, 22 July 1864.

H. W. Chisholm, Chief Clerk.

II.

GREAT BRITAIN.

VALUE of the UNREDEEMED FUNDED DEBT of *Great Britain*, as it stood on 1st January 1801, and on 5th January 1817, according to the Finance Accounts, and according to the Current Prices of the Day.

	1 January 1801.			5 January 1817.		
	£. s. d.		£.	£. s. d.		£.
PERMANENT DEBT:						
5 per Cents. Consolidated	28,125,582 19 7	at 96	27,000,560	132,660,348 18 –	at 94	124,700,728
Ditto 1797 and 1802	20,124,843 15 –	„ 92¾	18,665,793	1,058,503 5 6	„ 99	1,047,918
4 per Cents.	44,462,859 17 2	„ 78	34,681,031	68,065,030 5 1	„ 79	53,771,374
3 per Cents. viz.,						
Consolidated		–		344,405,809 17 5	„ 62½	215,253,631
£. s. d. 234,158,444 2 1						
Add estimated proportion of 475,475*l.* Irish Debt funded in Great Britain, redeemed by Sinking Fund, in Consolidated and Reduced Annuities 380,383 – –						
	234,538,827 2 1	„ 61	143,068,684	—	–	–
Reduced		–		100,247,599 8 8	„ 63	63,155,988
£. s. d. 52,660,983 1 5						
Add ditto 95,096 – –						
	52,756,079 1 5	„ 62	32,708,769	—	–	–
South Sea	20,343,984 14 –	„ 61	12,409,831	14,345,684 13 11	„ 62½	8,966,053
Bank	11,686,800 – –	„ 61	7,128,948	14,686,800 – –	„ 62½	9,179,250
Bank (1726)	1,000,000 – –	„ 60½	605,000	999,538 9 –	„ 62½	624,712
	413,038,977 9 3	–	276,268,616	676,469,314 17 7	–	476,699,654
TERMINABLE DEBT:						
Long Annuities	1,007,614 5 10	„ 18 1/10	18,200,033	1,209,398 15 4	„ 16¼	19,652,730
Short Annuities	418,333 – 11	„ 5 5/10	2,222,394	—	–	–
Exchequer Annuities	125,457 14 7	–	852,773	44,559 15 5	–	510,370
Life Annuities	– – –	–	– – –	225,254 13 –	–	2,071,892
	1,551,405 1 4	–	21,275,200	1,479,213 3 9	–	22,234,992
			297,543,816			498,934,646
IMPERIAL DEBT:						
Stock	7,266,967 6 8	„ 60¼	4,378,348	5,581,917 3 8	„ 61¾	3,446,834
Short Annuity	230,000 – –	„ 11¼	2,587,500	229,961 12 4	„ 2⅜	546,159
			6,965,848			3,992,993
Deduct present value of the Imperial repayments	– – –	–	721,179	– – – –	–	1,574,250
Net value	– – –	–	6,244,669	– – – –	–	2,418,743
Portuguese Debt	– – –	–	– – –	468,801 7 9	at 63	295,345
TOTAL (including Imperial Loan to Germany) £.			303,788,485	TOTAL (including Loans to Germany and Portugal) £.		501,648,734

National Debt Office,
22 July 1864.

Alexander Glen Finlaison,
Actuary of the National Debt.

III.

IRELAND.—(British Currency).

Value of the Unredeemed Funded Debt of *Ireland*, as it stood on 1st January 1801, and on 5th January 1817, according to the Finance Accounts, and according to the Current Prices of the Day.

	1 January 1801.			5 January 1817.		
	£. s. d.	£. s. d.	£.	£. s. d.	£ s. d.	£.
Permanent Debt:						
Payable in Great Britain:						
5 per Cents.	1,900,000 – –	– – –	at 96 1,824,000	4,122,000 – –	– – –	at 94 3,874,680
4 per Cents.	300,000 – –	– – –	„ 78 234,000	6,854,375 – –	– – –	„ 79 5,414,956
3 per Cents.—viz.:						
Consolidated	– – –	– – –	– –	33,719,955 – –	– – –	„ 62½ 21,074,972
£. s. d. 10,825,000 – –						
Deduct estimated proportion of 475,479 *l.* Irish Debt funded in Great Britain redeemed by Sinking Fund, in Consolidated and Reduced Annuities	380,383 – –					
	10,444,617 – –	– – –	„ 61 6,371,216	—	—	– —
Reduced	– – –	– – –	– –	47,448,574 – –	– – –	„ 63 29,892,602
4,190,000 – –						
Deduct ditto	95,096 – –					
	4,094,904 – –	– – –	„ 62 2,538,840	—	—	– —
		16,739,521 – –	– 10,968,056		92,144,904 – –	– 60,257,210
Payable in Ireland:						
5 per Cents.	7,894,122 17 8	– – –	„ 96 7,578,358	8,675,977 9 10	– – –	„ 94 8,155,419
4 per Cents.	159,969 4 8	– – –	„ 78 124,776	626,446 3 –	– – –	„ 79 494,892
3½ per Cents. Debentures and Stock.	1,032,221 10 9	– – –	„ 60 619,333	10,063,599 17 –	– – –	„ 77 7,748,972
5 per Cents. Bank Annuity	1,015,384 12 3	– – –	„ 96 974,769	2,169,230 15 4	– – –	„ 100 2,169,231
		10,101,698 5 4	– 9,297,236		21,535,254 5 2	– 18,568,514
		26,841,219 5 4	– 20,265,292	– – –	113,680,158 5 2	– 78,825,724
Terminable Debt:						
Long Annuities		9,416 13 4	„ 18$\frac{1}{10}$ 170,088	– – –	145,145 16 8	„ 16¼ 2,358,620
Short Annuities		47,808 12 8	– 365,419	—	—	– —
Exchequer Annuities		45,138 9 2	– 519,092	– – –	44,001 4 8	– 503,972
Bank of Ireland, Terminable Annuity		16,730 15 5	– 178,981	—	—	– —
		119,094 10 7	– 1,233,580	– – –	189,147 1 4	– 2,862,592
Total £.		– – –	– 21,498,872	– – –	– – –	– 81,688,316

National Debt Office,
22 July 1864.

Alexander Glen Finlaison,
Actuary of the National Debt.

Appendix, No. 15.

I.—Income of Great Britain and Ireland, 1853–1862.

An Account of the Income of Great Britain and Ireland respectively, and of the Total Income of the United Kingdom, in each of the 10 Years from 1853 to 1862, both inclusive, with reference to the Statement in Mr. Dwyer's Paper, No. II. of Appendix, No. 7.

Note.—The statement of the Amount of the Income of Great Britain and Ireland in the 10 years 1853–62, in Mr. Thom's Almanac for 1863, from which Mr. Dwyer's Statement is taken, does not appear to be given with his usual accuracy. The Amounts of Income do not belong to the years stated. Thus the amount for the year 1853, as stated by Mr. Dwyer, and for the year ended 5 January 1853, as stated by Mr. Thom, is really the amount for the year ended 5 January 1852, and so on up to 1856. The Income of 1857, as stated by Mr. Dwyer, is really that for the year ended 31 December 1855. The Amounts of the Income of Ireland, as stated by Mr. Dwyer, for the years 1856, 1857 and 1858, include Repayments of Advances. The years 1861 and 1862, only, are correctly stated.

It should also be observed that the Income of Great Britain and Ireland, as paid into the Exchequer, for the earlier years of this period, did not include the amount paid for collection and management of Revenue. This amount is included for the whole period in the following statement.

Actual Income of *Great Britain* and *Ireland*, including Sums paid out of Revenue for Collection and Management for the whole period.

	United Kingdom.			Great Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
In the Year ended 5 January 1853	57,535,215	4	7	53,120,802	1	5	4,414,413	3	2
Ditto - ditto - 1854	58,903,496	10	2	54,173,874	–	4	4,729,622	9	10
Ditto - 31 March 1855	62,815,951	10	11	57,263,168	14	3	5,552,782	16	8
Ditto - ditto - 1856	70,262,881	12	5	63,507,362	13	5	6,755,518	19	–
Ditto - ditto - 1857	72,787,965	10	6	65,779,410	–	10	7,008,555	9	8
Ditto - ditto - 1858	67,881,513	3	3	61,218,226	5	6	6,663,286	17	9
Ditto - ditto - 1859	65,477,284	–	3	58,989,941	15	11	6,487,342	4	4
Ditto - ditto - 1860	71,089,668	17	4	64,001,707	19	9	7,087,960	17	7
Ditto - ditto - 1861	70,283,674	9	3	63,733,335	14	8	6,550,338	14	7
Ditto - ditto - 1862	69,674,478	19	11	62,893,390	3	3	6,781,088	16	8
	Increase 21 per cent.			Increase 18·4 per cent.			Increase 53·6 per cent.		

But no just comparison between the Amount received from Taxation in Great Britain and in Ireland respectively, can be made from the Amounts of Income as above stated, as the Amount of Income of Great Britain contains several Sums of Miscellaneous Receipts, a portion of which belongs to Ireland.

A fairer comparison may be made by taking the Gross Receipts of ordinary Revenue within each Year, from which Casual and Miscellaneous Receipts are excluded. These are shown in the Returns, No. 273, of Session 1841, and No. 355 of 1863, and are as follows for the Years above stated.

	United Kingdom.			Great Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1852-3 - - - - -	56,867,652	–	–	52,400,659	–	–	4,466,993	–	–
1853-4 (year and a quarter) -	71,391,185	–	–	65,406,658	–	–	5,984,527	–	–
1854-5 - - - - -	63,359,992	–	–	57,453,206	–	–	5,906,786	–	–
1855-6 - - - - -	69,382,602	–	–	62,663,203	–	–	6,719,399	–	–
1856-7 - - - - -	71,698,922	–	–	64,721,083	–	–	6,977,839	–	–
1857-8 - - - - -	66,660,494	–	–	59,923,343	–	–	6,737,151	–	–
1858-9 - - - - -	63,258,847	–	–	56,819,977	–	–	6,438,870	–	–
1859-60 - - - -	69,301,371	–	–	62,224,639	–	–	7,076,732	–	–
1860-1 - - - -	69,115,891	–	–	62,493,743	–	–	6,622,148	–	–
1861-2 - - - -	68,153,355	–	–	61,360,749	–	–	6,792,606	–	–
Increase from 1852–3 to 1861–2	20 per cent.			17 per cent.			52 per cent.		

The Comparison between the Years 1817-18 and 1861–62 is as follows:

	United Kingdom.			Great Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1817–18 - - - -	56,000,138	–	–	51,614,484	–	–	5,285,654	–	–
1861–2 - - - - -	68,153,355	–	–	61,360,749	–	–	6,792,606	–	–
Increase - - -	19·8 per cent.			18·8 per cent.			28· per cent.		

App. No. 15.

II.—An Account of the Proportion between the Receipts of Ordinary Revenue of Ireland and of Great Britain in each period of five years from 1801 to 1862.

Taking the Receipts of Ordinary Revenue of Great Britain and Ireland respectively, in periods of five years, as shown in the Returns No. 273 of 1841 and No. 355 of 1863, the Proportion of Irish Revenue to British is as follows:—

In the 4 years ending 5 Jan.			1806	about	1-13th	In the 5 years ending 5 Jan.		1836	about 1-12th
In the 5 years ending 5 Jan.			1811	about	1-14th	„	„	1841	„ 1-12th
„	„	„	1816	„	1-13th	„	„	1847	„ 1-11th
„	„	„	1821	„	1-12th	„	„	1852	„ 1-11th
„	„	„	1826	„	1-13th	„	„	31 Mar. 1857	„ 1-10th
„	„	„	1831	„	1-13th	„	„	1862	„ 1-9th

Exchequer, 9 July 1864. *H. W. Chisholm,* Chief Clerk.

Appendix, No. 16.

App. No. 16.

Accounts of the Local Taxation of *Great Britain* and *Ireland*, and of the Amount of Grants out of the Public Revenue in Aid of such Local Taxation.

I.—An Account of the Amount of Local Taxation in *England* and *Wales, Scotland,* and *Ireland.*

A volume is published annually by the Home Office, made up from the Returns required by the 23 & 24 Vict. c. 51, showing the amounts of Local Taxation for England and Wales, raised under the heads stated below, with the exception of Pilot Dues; Mr. M'Culloch had recourse to this volume for 1862, for the particulars given in Appendix No. 1 of the 1863 Edition of his "Taxation and Funding." He gives the same estimated amount of 14,855,122 *l.* for the Local Taxation of England and Wales. The statement of the Local Taxation of England and Wales given below, is compiled from the corresponding documents for the latest periods for which the Returns have been published.

With respect to Scotland and Ireland, Mr. M'Culloch estimated the Local Taxation of Scotland and Ireland at 3,144,878 *l.*, making the Total Amount for the United Kingdom rather above than under 18,000,000 *l.* The following amounts are given also for Scotland and Ireland respectively from the latest Returns presented to Parliament.

England and Wales.

		£.	£.
(Home Office Return, 496, 1863)	Church Rate	232,907	
	Sewers Rate	31,120	
	Drainage and Embankment	142,053	
	City of London Sewers	17,120	
	Lighting	42,256	
	Improvement Commissioners	290,779	
	Markets and Fairs	50,479	
	Bridges and Ferries	105,116	
	Harbours	1,042,967	
	Local Management of the Metropolis	830,740	
	Ditto, Main Drainage	142,734	
	Burial Boards	98,405	
	Local Boards	436,009	
			3,462,685
(Report Poor Law Board, 1863, p. 93).	Poor Rate, including County and Police Rates (1861-62)	8,511,161	
(Home Office Return, 437, 1862)	Borough Rate (1854)	311,953	
(Report of 1863)	Highway Rate (1860-61)	1,416,629	
(Report of 1863)	Turnpike Tolls (1860)	1,071,606	
(Return, No. 219, 1862)	Trinity House (1861), viz.:		
	Light Dues £. 237,598		
	Ballastage Rates 50,715		
		288,313	
(Return, No. 270, 1862)	Pilot Dues	333,868	
			11,933,530
	Total for England and Wales £.		15,396,215

LOCAL TAXATION of GREAT BRITAIN and IRELAND—*continued.*

SCOTLAND.

		£.	£.
(Report of Board of Supervision, Scotland, 1862)	Poor Rates, 1861	628,712	
(Miscellaneous Statistics, 1863, p. 69.)	Prison Assessments, 1860	36,107	
(Report, 1862)	Turnpike Tolls	201,928	
(Return, No. 244 of 1858) Average 1856-1858	County Statute Labour Assessment	36,768	
	Borough Rates, viz.: £. s. d.		
	Paving 20,504 8 3		
	Statute Labour Assessment 26,239 5 5		
	Duties on Produce passing through Borough 10,701 3 8		
	Borough Road Tolls 68,337 12 6		
		125,783	
(Return, No. 219, 1862)	Light Dues, received by Commissioners of Northern Light Houses, 1861	26,576	
(Return, No. 270, 1862)	Pilot Dues, 1861	12,826	
	TOTAL for Scotland £.		1,068,700

IRELAND.

		£.	£.
(Report on Irish Poor Law, 1864, page 9).	Poor Rates, 1862	686,715	
(Return, No. 205, 1863)	Grand Jury Presentments for County Expenditure, 1862	1,069,944	
(Thom's Almanack 1864, page 778).	Parish Cess for other than Church purposes, average 1830-32	23,219	
	Town Rate, per 17 & 18 Vict, c. 103 (amount not stated).	—	
	Borough Rate (amount not stated).	—	
(Thom's Almanack 1864, page 778).	Borough Rate in certain Municipal Boroughs, 1862	189,287	
(Return, No. 219, 1862)	Light Dues, Port of Dublin, 1861	19,107	
(Return, No. 270, 1862)	Pilot Dues, 1861	19,899	
(Return, No. 214, 1864)	Tonnage Dues, Port of Dublin, 1863	29,472	
„	Quay Wall Dues „ „	6,400	
(Estimate, 1863)	Police Tax, &c. in aid of Police Expenditure, 1863	29,700	
	TOTAL for Ireland £.		2,073,743
	TOTAL for Scotland and Ireland £.		3,142,443

It may accordingly be estimated that the annual amount raised for Local Taxation in Great Britain and Ireland respectively, is not less than as follows:—

	£.
In England and Wales	15,396,215
„ Scotland	1,068,700
„ Great Britain	16,464,915
„ Ireland	2,073,743
TOTAL £.	18,538,658

Local Taxation of Great Britain and Ireland—*continued.*

II.—An Account of Amounts granted out of the Public Revenue in Aid of Local Taxation, for the Year 1863-4, as shown in Detail in the Estimates presented to Parliament.

	England.	Scotland.	Great Britain.	Ireland.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries of Auditors of Poor Law Unions	17,100 – –	– –	17,100 – –	2,400 – –
One-half salaries of Poor Law Medical Officers	96,000 – –	10,000 – –	106,000 – –	—
Schoolmasters and Mistresses in Workhouse and District Schools.	32,300 – –	– –	32,300 – –	—
Superintendence of County Roads, South Wales	1,222 – –	– –	1,222 – –	—
Rates for Government Property	27,000 – –	– –	27,000 – –	—
Law Charges and Criminal Prosecutions	215,419 – –	4,500 – –	225,919 – –	61,134 – –
Ditto - in Sheriff's Courts, Scotland	– – –	6,000 – –		—
Police, Counties and Boroughs, Great Britain	193,000 – –	35,050 – –	228,050 – –	—
Metropolitan Police	143,520 – –	– –	143,520 – –	—
Dublin Metropolitan Police	– – –	– –	– – –	36,500 – –
Irish Constabulary	– – –	– –	– – –	727,517 – –
Four Courts Marshalsea Prison, Dublin	– – –	– –	– – –	2,714 – –
Inspection and general Superintendence of Prisons.	10,384 15 –	1,300 – –	11,684 15 –	5,955 10 –
Prisons and Convict Establishments at home	298,008 14 –	19,232 9 –	317,241 3 –	42,212 6 –
Maintenance of Prisoners in County Gaols, and removal of Convicts, viz.:				
(Not distinguished for England and Scotland.) In County Gaols	106,000 – –	– –	106,000 – –	10,000 – –
(Not distinguished for England and Scotland.) Reformatory Institutions	80,000 – –	– –	80,000 – –	13,546 – –
(Not distinguished for England and Scotland.) Lunatic Asylums	34,745 14 –	– –	34,745 14 –	7,250 11 –
Removal of Convicts	8,900 – –	400 – –	9,300 – –	1,200 – –
Transportation of Convicts	37,133 – –	– –	37,133 – –	—
(Not distinguished for England, Scotland, and Ireland.)				
Total £.	1,300,733 3 –	76,482 9 –	1,377,215 12 –	910,429 7 –

Note.—The above Account includes the Amounts of such Grants as appear to be in aid of Local Taxation, and which correspond with the Grants in aid of Local Taxation referred to in the Report of the Select Committee on County Rates, Ireland (No. 420, of Session 1858), and with such heads of Expenditure by County Treasurers as are aided by allowances from Her Majesty's Treasury, and which are stated in the Annual Returns made to Parliament. But in the absence of any authoritative decision as to whether any or what portion of Grants connected with Education, with the Administration of Justice, and other services, should be considered as Grants in Aid of Local Taxation, or as Grants for Imperial Expenditure, it may perhaps be questioned how far the Amounts above stated justly represent the actual Amount of Grants in Aid of Local Taxation.

LOCAL TAXATION OF GREAT BRITAIN AND IRELAND—*continued.*

III.—AN ACCOUNT of the Amount Expended by the COUNTY TREASURERS in *England* and *Wales* in each Year, from 1846 to 1858 inclusive, for Criminal Prosecutions, Conveyance of Prisoners, Maintenance of Prisoners, and Rural Police, and of the Total Amount under these Heads; of the Total Amount Received for County and Police Rates, and the Allowance from the Treasury, as shown in the Accounts of the County Treasurers Annually Presented to Parliament.

YEAR.	Criminal Prosecutions.	Conveyance of Prisoners.	Gaols and Houses of Correction, Diet, Clothing of Prisoners, and Incidental Expenses, Excluding Salaries.	Rural Police.	Total of these Heads.	County and Police Rates.	Allowance from Treasury.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1846	165,579 14 8	22,721 8 10	227,370 14 8	187,801 18 7	603,473 16 9	835,156 17 –	86,778 6 4
1847	178,796 14 9	22,641 9 8	236,774 16 10	195,082 4 8	633,295 5 11	877,419 14 4	148,096 14 2
1848	210,641 17 1	27,746 10 2	301,322 4 11	229,049 11 1	768,760 3 3	893,250 11 1	290,749 – 6
1849	203,614 1 4	28,408 8 4	286,223 12 1	226,356 3 7	744,602 5 4	864,342 15 3	290,231 10 7
1850	181,614 – 2	27,831 – 6	236,822 6 2	222,623 8 5	668,890 15 3	796,475 4 7	257,124 14 5
1851	190,358 10 1	25,369 6 11	190,181 16 10	208,316 8 10	614,226 2 8	800,294 17 2	241,794 19 11
1852	178,222 6 2	22,686 8 2	180,181 1 9	219,266 8 4	600,356 4 5	809,969 1 1	246,195 6 4
1853	175,051 16 2	20,727 4 9	198,264 1 2	229,860 – –	623,903 2 1	855,952 1 10	273,380 19 –
1854	185,107 18 7	23,989 14 6	231,513 5 –	252,854 18 1	693,465 16 2	883,656 14 7	270,266 9 2
1855	179,496 2 9	24,574 1 3	246,188 – –	258,102 18 6	708,361 2 6	992,457 15 9	271,402 18 2
1856	141,693 5 10	23,675 8 4	241,879 2 –	300,600 4 8	707,848 – 10	1,009,618 12 11	248,646 7 –
1857	145,469 8 11	25,533 15 6	233,712 15 4	424,167 3 9	828,883 3 6	1,157,254 5 6	223,502 13 10
1858	127,219 5 4	21,826 9 –	231,380 10 –	562,910 3 9	943,336 8 1	1,221,670 1 2	217,298 9 2
£.	2,262,865 1 10	317,731 5 11	3,041,814 6 9	3,516,991 12 3	9,139,402 6 9	11,997,518 12 3	3,065,468 8 7

IV.—AN ACCOUNT of the Expenditure of the GRANTS made by Parliament in each Year from 1846 to 1858 inclusive, in Aid of County Rates in *England* and *Wales*, distinguishing the Proportion Paid for Expenses of Prosecutions, and for Conveyance and Maintenance of Convicts, by Counties and by Boroughs.

YEAR.	COUNTIES.				BOROUGHS.			
	Prosecutions.	Conveyance.	Maintenance.	TOTAL.	Prosecutions.	Conveyance.	Maintenance.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1846	(1)100,587 13 5	4,554 8 8	- -	105,142 2 1	19,274 1 8	1,066 10 9	- -	20,340 12 5
1847	(1)191,928 8 6	3,557 14 1	- -	195,486 2 7	34,195 10 4	703 – 1	- -	34,898 10 5
1848	(1)209,342 17 9	3,703 3 6	- -	213,046 1 3	34,449 15 10	1,192 15 3	- -	35,642 11 1
1849	(2)196,366 14 2	3,901 2 –	- -	200,267 16 2	37,282 4 3	772 16 7	- -	38,055 – 10
1850	(2)178,113 1 –	4,102 17 4	- -	182,215 18 4	34,372 14 11	736 3 9	- -	35,108 18 8
1851	(3)196,592 2 7	4,165 3 8	52,588 12 3	253,345 18 6	47,679 9 5	1,316 17 11	16,435 16 3	65,432 3 7
1852	(4)189,640 10 –	3,872 1 11	52,819 2 11	246,331 14 10	46,207 10 5	1,308 14 7	18,629 12 11	66,145 17 11
1853	(4)184,308 9 10	3,299 – 5	58,204 18 7	245,812 8 10	40,559 6 3	957 8 1	19,559 3 4	61,075 17 8
1854	(4)193,039 19 10	3,147 2 7	66,499 3 7	262,686 6 –	48,939 1 2	1,289 17 11	21,491 13 3	71,720 12 4
1855	(4)180,235 – 6	3,260 – 2	63,367 18 2	246,862 18 10	48,789 11 5	1,192 18 4	23,555 4 2	73,537 13 11
1856	(4)150,401 12 3	3,360 7 –	67,313 6 11	221,075 6 2	41,008 7 10	1,166 7 3	26,194 13 5	68,369 8 6
£.	1,970,556 9 10	40,923 1 4	360,793 2 5	2,372,272 13 7	432,757 13 6	11,703 10 6	125,866 3 4	570,327 7 4

COUNTIES AND BOROUGHS.

	Prosecutions.	Conveyance.	Maintenance.	TOTAL.
	£.	£.	£.	£.
Total in the 11 Years, 1846 to 1856 inclusive - - -	2,403,314	52,626	486,660	2,942,600
1857 - - - - -	178,735	3,531	102,038	[illegible]
1858 - - - - -	132,156	4,295	87,203	[illegible]
TOTAL - - - £.	2,714,205	60,452	675,901	3,450,558

(1) Return No. 596, 1849. (2) Return No. 507, 1851. (3) Return No. 66, 1853. (4) Return No. 52, 1858.

V.—AN ACCOUNT of ADVANCES for PUBLIC WORKS in *Great Britain* and *Ireland* respectively, from the Year 1817 up to 31 March 1863.

	Total Amount advanced.	Total Repaid.		Remissions.	Balances Outstanding.	
		Principal.	Interest.		Principal.	Interest.
GREAT BRITAIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Total amount advanced by the Public Works Loan Commissioners of Great Britain, after excluding 1,824,487 *l.* 2 *s.* 8 *d.*, in respect of which the accounts are closed, 12,694,552 *l.* 7 *s.* 1 *d.*, of which, for Great Britain, (Finance Account 1863, page 62) - - - -	10,217,552 7 1	7,658,602 14 8	3,205,286 - 6	- - -	2,558,949 8 5	363,040 9 5
Advanced by the Inclosure Commissioners for Drainage, in full of 2,000,000 *l.*, per 9 & 10 Vict., c. 101, and in part of 2,000,000 *l.*, per 13 & 14 Vict., c. 31 - - -	3,741,573 5 -	Repayable by way of annuity of 6½ per cent. for 22 years.				
TOTAL, Great Britain - £.	13,959,125 12 1					
IRELAND:						
Advanced by the Public Works Loan Commissioners of Great Britain, in part of 12,694,552 *l.* 7 *s.* 1 *d.*, as above stated (Finance Account 1863, page 62) -	2,477,000 - -	1,149,864 2 1	716,044 1 2	- - -	1,327,135 17 11	Not stated.
		1,865,908 3 3				
Advanced by the Commissioners of Public Works, Ireland, (Finance Account 1863, page 63) - - - - -	10,991,280 7 1	4,986,974 16 4		5,734,857 14 -	The greater part repayable by way of annuity.	
Other advances for Public Works in Ireland, other than those under the management of the Commissioners of Public Works, Ireland, (Finance Account 1863, page 64); viz., for various public works - - - - -	6,319,434 11 5	5,036,642 16 7		14,611 4 -	1,268,907 4 1	Not stated.
Consolidated Annuities, per 13 Vict., c. 14; viz.:						
Public Works Labour Rate, 9 & 10 Vict., c. 107 - -	3,941,979 4 3			1,970,989 12 2	—	
Public Works Labour Rate, 1 Vict., c. 21, and 9 Vict., c. 1 - - - - -	156,678 4 3					
Temporary relief of destitute persons, per 10 Vict., c. 7 -	783,228 2 -	357,773 9 8		The advances under this head, which were repayable by way of annuity, were entirely remitted by the Act 16 & 17 Vict., c. 75, except such as were payable previously to 30th September 1852, of which there remained to be paid on 31st March 1863, the sum of 37 *l.* 0 *s.* 8 *d.*		
Distressed Poor Law Unions, 13 Vict., c. 14 - - - -	300,000 - -					
Union Workhouses in Ireland, 1 & 2 Vict., c. 56 - -	1,323,266 16 -					
TOTAL, Ireland - - £.	26,292,867 5 -	12,247,299 5 10				

Exchequer, 9 July 1864.

H. W. Chisholm, Chief Clerk.

Appendix, No. 17.

A STATEMENT of CAUSES leading to Misapprehension and Erroneous Conclusions, in reference to Public Financial Accounts. App. No. 17.

Generally	1. Not distinguishing correctly between sums expressed in *British Currency*, and in *Irish Currency*, so far as regards accounts prior to the assimilation of the Currency in the Public Accounts, per Act 56 Geo. 3, c. 98, s. 26.
	2. Not observing correctly the *period* to which the Accounts relate, and the termination of the Financial Year.
Accounts of Income	3. Not distinguishing correctly between— I. *Ordinary Revenue*, the proceeds of Taxation; *Annual Income*, including Casual and Extraordinary Revenue; and *Total Receipt*, including money raised by Creation of Debt, Repayment of Advances, &c. II. *Gross* Revenue and *Net* Revenue. III. Revenue, *including* Amount paid for *Management* and Collection of Revenue, and Revenue, *excluding Management.* IV. Revenue, *including Balances* remaining in the hands of Collectors and Receivers, either at the beginning or the end of the year; and Revenue, *excluding* these *Balances.* V. Net Revenue, including only *Exchequer Receipt*; and Net Revenue, including, also, the *Amount Paid out of Revenue in progress to the Exchequer* for national objects. VI. Income, or Total Receipt, whether *including or excluding the Balances in the Exchequer.*
Expenditure	4. Expenditure, stated as such, but not showing distinctly whether— I. *Exchequer Payments*, or *Payments by Distributing Officers.* II. Including or excluding *Expenditure*, out of Gross or Net Revenue, *in progress to the Exchequer.* III. *Actual Expenditure*, or *Total Disbursements*, including Sums applied to Payment of Debt, Advances to be Repaid, &c. IV. Expenditure *within* the Year, or *for* the Year. V. Expenditure for Management *of Revenue*, and Management *of Debt.*
Income and Expenditure.	5. Not distinguishing correctly between— I. *Estimated* Income and Expenditure, and *Actual* Income and Expenditure. II. The Income and Expenditure of the *United Kingdom*, and of *England and Wales, Scotland, and Ireland, respectively.* III. Income and Expenditure, whether *including or excluding Specially Appropriated Sums*, or for Local Purposes.
Funded Debt	6. Not distinguishing correctly between— I. *Sums Raised* by creation of Debt, and Amount of *Debt Created.* II. Total Funded Debt, including *Debt Redeemed* by Sinking Fund, and *Unredeemed Debt* only. III. The Funded Debt *of* Great Britain and Ireland respectively, and the Debt Funded *in* Great Britain and Ireland respectively. IV. The Funded Debt of Great Britain, or of the United Kingdom, whether *including* or *excluding other Debt*, as the Imperial Debt, Portuguese Debt, East India Debt, &c.
Unfunded Debt	7. Not distinguishing correctly between— I. Unfunded Debt in *Exchequer Bills* only, or including *other Unfunded Debt.* II. Exchequer Bills *Provided for*, or *Unprovided for.* III. Exchequer Bills, including only *Supply Exchequer Bills*, or including, also, *other Exchequer Bills in anticipation of growing Produce of Revenue.*
Interest of Debt	8. Not distinguishing correctly between— I. Interest of Debt, or Charge of Debt, *Calculated or Estimated* at any specified period, and *Actual* Expenditure for Interest, as finally ascertained. II. Actual Expenditure for *Interest* of Debt, and the Actual Expenditure for *Total Charge* of Debt, including Interest, Annuities, Management of Debt, and Sinking Fund, respectively.

In conclusion, it may be added that there is no cause that has more tended, and still tends, to erroneous statements of sums, either in the Public Accounts of Income and Expenditure, or in Statements compiled from the Public Accounts, than the omission to check the correctness of such sums, by accurately balancing both sides of the account. No such check was applied to the Annual Income and Expenditure Accounts of Great Britain, as they appear in the Finance Accounts, previously to the year 1822; when a more accurate system of account was established, in pursuance of the recommendation of the Finance Committee of that year. The Annual Income and Expenditure Accounts of Ireland were stated with greater accuracy, and a regular Balance Sheet was prepared every year, and presented to the Irish Parliament for several years previously to the Union, and, from 1801 to 1817, to the Parliament of Great Britain. The Income and Expenditure Accounts of Ireland, as stated in the Finance Accounts, appear to have been accurately checked, and to agree with the sums stated in the Balance Sheets.

Exchequer, 9 July 1864. *H. W. Chisholm*, Chief Clerk.

Appendix, No. 18.

App. No. 18. PAPERS drawn up in 1816, by the late Mr. *John Smith* of the Irish Exchequer Office, and handed in by Mr. *Chisholm*.

I. COPY of a MEMORANDUM upon the REPORTS of COMMITTEES on the Joint Accounts of *Great Britain* and *Ireland*, by the late Mr. *John Smith*, of the Irish Exchequer Office.

First Committee on Joint Account, 1805; no Report. IN March 1805, a Committee was first appointed to examine and report the amount of the joint charge from 1801, with a view to ascertain the balance due from either country to the other.

This Committee made no report.

Second Committee, 1806; 1st Report. In the next Session (1806), a Committee was appointed for the like purpose, which Committee reported that they had not been enabled to report the joint charge, in consequence of an error in (the formation of) the accounts transmitted to them from Ireland, and they directed their chairman to move that accounts be laid before the House early in the next Session. They had no doubt, should the Committee be revived in the next Session, they would then be able to present a definitive report on the subject.

Third Committee, 1811; 2d Report. Notwithstanding the recommendation of the Committee of 1806, no further proceeding was taken till 1811, when a Committee was appointed to examine into the debt, revenue, and expenditure of Ireland for the last 20 years, with reference also to a settlement of the joint account. This Committee, among other things, recommended that the charges of management of the revenues of both countries should be considered joint, and that a sum of 500,000 *l.* granted by the Parliament of Ireland in 1800 for improving inland navigations should become part of the joint account. Upon which accounts the Committee struck a balance as due by Ireland to Great Britain on 5th January 1811 of 1,467,929 *l.* (British currency) but referred to a more exact investigation, not having the means of stating an account with such exactness as to serve as the foundation of a definitive settlement between the two countries. And the Committee also reported that the value of the respective debts of both countries, estimated in the different ways (as stated in the Report), differed little from the proportion settled in the Act of Union of 2 to 15, and in several instances fell within the limits of the latitude allowed.

Fourth Committee, 1812; 3d Report. In 1812, the next Session, a Committee was appointed who reported with reference to the consolidation of the debts of both countries, that they had caused calculations to be made on the same principle as those submitted in the Report of 1811, but that they included the unfunded debt which was not brought into the accounts in 1811.

Fifth Committee, 1813; 4th Report. In 1813, a Committee was appointed which did little more than continue the statements of the accounts made in the former Report.

In 1814 no Committee was appointed.

Sixth Committee, 1815; 5th Report. In 1815, a Committee was appointed who investigated the former Reports and accounts, which they continued to 5th January 1815, and finally recommended that Parliament should take into consideration the seventh Article of the Union as respects the competence of Parliament, under certain circumstances therein stated, to declare that all future expenditure of the United Kingdom, together with all interest and charges of the debts of both countries should be defrayed indiscriminately by equal taxation, subject to such exemptions or abatements in Ireland and in Scotland, as circumstances may from time to time demand. Under this recommendation, Parliament passed the Act 56 Geo. 3, c. 98, to consolidate the revenues of both countries. This Act was amended by 57 Geo. 3, c. 48.

II. Copy of a Memorandum upon the Joint Expenditure of *Great Britain* and *Ireland*, in the handwriting of Mr. *John Smith*, of the Irish Exchequer Office, and evidently written by him in the year 1816. App. No. 18.

With respect to the expenditure of Great Britain and Ireland on the joint account, with reference to any benefit that might have arisen to either country under the settlement that Great Britain should contribute 15–17ths, and Ireland 2–17ths.

It appears from the accounts of expenditure of both countries, as stated and settled, that Ireland was a gainer on the first four years of the Union, inasmuch as that her expenditure in that period exceeded her quota of contribution by the sum of 1,659,171 *l.* (British currency).

Her expenditure on the joint account, in the first four years, being—

	£. 17,321,684
Her quota only - - -	15,662,513
	£. 1,659,171

From this period, the war expenses having increased, the contribution for Ireland on the joint account, exceeded her expenditure by the sum of 542,279 *l.* in the year 1805, which excess increased every year from that to the close of the war, and was, in the year 1814, 4,451,635 *l.* (British currency) above her expenditure in that year.

This great expenditure, in the last ten years of the war will more correctly appear, by stating the joint charge at the end of each five years since the Union.

In the first five years, ending January 1806, the joint expenditure was,	£. 180,402,853
In the next five years, ending January 1811 - - - - -	259,201,200
being an increase of - - - - - - - - - -	78,798,347
In the last five years ending 1816, the joint expenditure was - - -	360,313,388
being an increase over the five preceding years, of - - - -	101,112,188
and over the first five years' expenditure, of - - - - -	179,919,535

Upon the whole of this expenditure in the 15 years, Ireland's quota, 2-17ths, was - - - - -	£. 94,107,935	
Her expenditure in the same period was - - -	75,591,329	
Creating an excess of contribution to Ireland, over her expenditure, of - - - - - - - -	£. 18,516,606*	(British currency),
Being (Irish currency) - - - - - - -	20,059,656	

From this great excess of 20,000,000 *l.* against Ireland, it would appear that the settlement of 15–17ths for Great Britain, and 2–17ths for Ireland, was not a fair proportion with reference to the relative ability of each country.

Taking the whole expenditure from the Union, it is clear that Ireland has contributed to the expenses of the empire much more than was intended by those who framed the proportions at the time of the Union.

Though this unequal expenditure appears on the result of the total 15 years' joint charge, still it must be allowed, that the calculations made of the joint charge at the time of the Union were not unfavourable towards Ireland; for, had the joint expenditure continued in the same ratio as it did the first four years, Ireland, instead of being brought into debt to Great Britain 18,516,606 *l.*† would have to receive from her 6,221,891 *l.*†

* *N.B.*—This excess of Contribution being the Balance due by Ireland to Great Britain was paid by Ireland in the following Years, viz.:—

	British Currency.	Irish Currency.
	£.	£.
1810 - - - -	1,270,000	1,375,833
1811 - - - -	1,465,000	1,587,083
1812 - - - -	1,656,276	1,794,299
1813 - - - -	2,603,455	2,820,409
1814 - - - -	2,466,545	2,672,090
1815 - - - -	6,113,050	6,622,470
£.	15,574,326	16,872,186
To be paid, balance on last year's account - -	2,942,280	3,187,470
£.	18,516,606	20,059,656

† These figures were left blank by Mr. Smith, and were added by Mr. Chisholm.

Exchequer, 22 July 1864. *H. W. Chisholm*, Chief Clerk.

Appendix, No. 19.

App. No. 19. SUPPLEMENTAL STATEMENT as to the Amount of Local Taxation of England and Wales, and the Amount of Grants out of the Public Revenue in aid of Local Taxation, as stated by Mr. *Chisholm*.

SUPPLEMENTAL STATEMENT furnished by Mr. *Leslie*.

THE following STATEMENT of the LOCAL TAXATION of *England*, as given by Mr. *Chisholm*, is accurately taken from the Returns furnished pursuant to the Local Taxation Returns Act. The Returns are carefully compiled at the Home Office, and the Amounts are certainly not over stated. The Amount of the Metropolitan Police Rate Warrants for 1863, is added.

ENGLAND AND WALES.

		£.	
(Home Office Return, 496, 1863)	Church Rate - - - -	232,907	
	Sewers Rate - - - -	31,120	
	Drainage and Embankment -	142,053	
	City of London Sewers - -	17,120	
	Lighting - - - - -	42,256	
	Improvement Commissioners -	290,779	
	Markets and Fairs - - -	50,479	
	Bridges and Ferries - - -	105,116	
	Harbours - - - - -	1,042,967	
	Local Management of the Metropolis - - - - -	830,740	
	Ditto, Main Drainage - -	142,734	
	Burial Boards - - - -	98,405	
	Local Boards - - - -	436,009	
			3,462,685
(Report Poor Law Board, 1863, p. 93).	Poor Rate, including County and Police Rates (1861–62) - -	8,511,161	
	Metropolitan Police Rate Warrants (1863) - - - -	346 127	
(Home Office Return, 437, 1862)	Borough Rate (1854) - -	311,953	
(Report of 1863) - - -	Highway Rate (1860–61) - -	1,416,629	
(Report of 1863) - - -	Turnpike Tolls (1860) - -	1,071,606 *	
(Return, No. 219, 1862) - -	Trinity House (1861), viz.:		
	Light Dues - £. 237,598		
	Ballastage Rates - 50,715		
		288,313	
(Return, No. 270, 1862) -	Pilot Dues - - - -	333,868	
			12,279,657
	TOTAL for England and Wales - - - £.	- -	15,742,342

* Including South Wales.

To the following amounts, given by Mr. Chisholm as granted out of the Public Revenue in aid of Local Taxation, may be added for England the Amount contributed by the Treasury towards the Metropolitan Police, viz. (for 1863) 143,128 *l.* and

The amount contributed towards the Poor Rate on account of Government Property, &c., viz., about 26,000 *l.*, raising the Total for England to 1,298,290 *l.*, and making the proportion of aid to the Total Local Taxation for England rather above 8 per cent.

The Amounts granted out of Public Revenue in Aid of such Local Taxation, for the Year 1863-4, as shown in Detail in the Estimates presented to Parliament, were as follows:

	England.	Scotland.	Total Great Britain.	Ireland.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Salaries of Auditors of Poor Law Unions	17,100 – –	- -	17,100 – –	2,400 – –
One-half Salaries of Poor Law Medical Officers	96,000 – –	10,000 – –	106,000 – –	—
Schoolmasters and Mistresses in Workhouse and District Schools.	32,300 – –	- -	32,300 – –	—
Law Charges and Criminal Prosecutions	215,419 – –	4,500 – –	219,919 – –	61,134 – –
Police, Counties and Boroughs, Great Britain	193,000 – –	35,050 – –	228,050 – –	—
Dublin Police	- - -	- -	- - -	48,100 – –
Irish Constabulary	- - -	- -	- - -	727,517 – –
Four Courts Marshalsea Prison, Dublin	- - -	- -	- - -	2,714 – –
Inspection and General Superintendence of Prisons.	10,384 15 –	1,300 – –	11,684 15 –	5,955 10 –
Prisons and Convict Establishments at Home	298,008 14 –	19,232 9 –	317,241 3 –	42,212 6 –
Maintenance of Prisoners in County Gaols, and removal of Convicts, viz.:				
In County Gaols	106,000 – –	- -	106,000 – –	10,000 – –
Reformatory Institutions	80,000 – –	- -	80,000 – –	13,546 – –
Lunatic Asylums	34,745 14 –	- -	34,745 14 –	7,250 11 –
Removal of Convicts	8,900 – –	400 – –	9,300 – –	1,200 – –
(Not distinguished for England and Scotland.)				
Transportation of Convicts	37,133 – –	- -	37,133 – –	—
(Not distinguished for England, Scotland, and Ireland.)				
Total £.	1,128,991 3 –	70,482 9 –	1,199,473 12 –	922,029 7 –

Appendix, No. 20.

ACCOUNTS of the Receipts and Issues, together with the Balance of the Irish Exchequer in each

AN ABSTRACT of the RECEIPTS and ISSUES of the TREASURY for *Ireland*, in

(In Irish Currency.)

		£. s. d.	£. s. d.	£. s. d.
REMAINS on 25th March 1799.	APPROPRIATED FUNDS:			
	Loan	284,984 – 3¾		
	Linen	1,925 9 6		
	Improving Dublin	2,471 13 3½		
	Irish Fisheries	36,719 14 8	338,761 3 –¼	
	Lighthouse on the Isle of Arran	1,251 9 6½		
	Lighthouses round the Coast	5,846 3 9		
	King's Inns	678 – –		
	Voluntary Contributions	4,884 11 11½		
	CONSOLIDATED FUND deficient		4,950 1 2¾	333,811 1 9¼
RECEIPTS. CONSOLIDATED FUND.	Ordinary Revenue		1,168,713 17 11½	
	Quit Rent		71 8 1½	
	Casualties		2,728 16 8	
	Dismissed Collectors		1,265 – 3	
	Stamps	£. 142,526 10 –¼		
	Ditto – Bankers' Composition	747 3 2		
			143,273 13 2¼	
	Postage		18,218 18 4	
	Duty on Wrought Plate		1,922 13 6	
	Public Coal Yards		4,944 4 4½	
	Wool Licenses		104 – –	
	Four-shilling Tax on Salaries and Pensions		8,637 6 10¾	
	Ditto – – – on Profits of Employments		45 12 3½	
	Sale of Quit Rents		5,987 2 1¾	
	Poundage Fee in the Year to Lady Day 1800		32,383 – 11¼	
	Pells Fee – – same time		6,476 10 9½	
	On Debentures, at 5 *l.* per Cent. per Annum (5,000 *l.* from 8th March 1799, and 6,000 *l.* from 3d July 1799) issued to the Royal Canal, in part of 25,000 *l.* granted Session 1798		11,000 – –	
	On Debentures, at 5*l.* per Cent. per Annum, 2,000,000 *l.* (part of the supplies provided for Session 1799) to which is attached a Premium in Treasury Bills, at the rate of 24 *l.* 15 *s.* per cent., amounting to 495,000 *l.*, bearing an interest at 5 *l.* per cent. per annum, from 25 December 1798, and payable 24 June 1801		2,000,000 – –	
	From the Government of Great Britain, a Loan of 3,000,000 *l.* British (borrowed in part of the Supplies provided for Session 1799) and by which a debt is created of 5,250,000 *l.* British, making 5,687,500 *l.* Irish, at 3 *l.* per cent. per annum, from sundry dates, payable in London		3,250,000 – –	
	On Treasury Bill, at 5 *l.* per Cent. per Annum, from 24 June 1799 (part of the Supplies provided for Session 1799)		600,000 – –	
	On Treasury Bill, at 5 *l.* per Cent. per Annum, from 24 July 1799 (part of the Supplies provided for Session 1799)		100,000 – –	
	On First Lottery of 1799, in full of the Subscription		182,500 – –	
	On Second Lottery of 1799, in full of the Subscription		182,500 – –	
	From the Board of Works, the Amount of the Sale of Old Furniture, sold by Auction, at Dublin Castle in February 1799		154 4 7½	
	From the Commissioners of Barracks, the Amount of the Sale of Huts at Blaris Camp		575 4 8½	
	From the Collector of Limerick, on Account of the Produce of Two Cargoes of Wheat shipped at Limerick, in the Year 1792, for France, but seized and sold by Order of Government		715 3 –	
	From the Lords of the Admiralty of Great Britain, on Account of Advances made by several Collectors in this Kingdom for Seamen's Wages		8,422 12 4	
	From the Fund appropriated for the Encouragement of Irish Fisheries, the Remains of said Fund on 25th March 1800, transferred pursuant to Act of Parliament		36,838 8 3¾	
	From the Fund appropriated for the Lighthouse on the Isle of Arran, transferred pursuant to Act of Parliament		1,251 9 6½	
	From the Fund appropriated for the Lighthouses round the Coast, transferred pursuant to Act of Parliament		5,846 3 9	
				7,774,575 11 8¾
	RECEIPTS: Consolidated Fund, &c. carried over		£.	8,108,386 13 6¼

Appendix, No. 20.

Year, from 1800 to 1816, both inclusive (reprinted from the Annual Returns to Parliament).

ONE YEAR, from Lady-Day 1799, to Lady-Day 1800, together with the REMAINS.

(In Irish Currency.)

		£.	s.	d.	£.	s.	d.
ISSUES; CONSOLIDATED FUND:	CIVIL LIST:						
	State Officers	63,043	9	11¾			
	Chancery	7,885	1	9½			
	Exchequer	26,635	19	7½			
	King's Bench	6,741	15	1			
	Common Pleas	5,333	15	–			
	Custom Officers	5,598	15	1			
	Incidents	3,030	5	11½			
	Court of Appeals	1,500	–	–			
	Court of Admiralty	750	–	–			
	Office of Imprest Accounts	4,104	–	5½			
	Barracks and Board of Works	3,934	1	3¾			
	Nonconforming Ministers	8,137	10	–			
	Secret Service	5,567	–	2¼			
	Concordatum	7,085	12	11¼			
					149,347	7	5
	PENSIONS	–	–	–	135,500	4	3¼
	MILITARY PURPOSES:						
	Army	1,372,548	11	4			
	Army abroad	183,041	1	1¾			
	Additional Pay for Dublin Duty	10,000	–	–			
	General Officers	48,683	2	5			
	Muster Master General, &c.	5,268	10	11¼			
	Garrisons	6,338	5	8¼			
	Recruiting, &c.	6,830	–	–			
	Half-pay Officers	10,117	19	1¼			
	Widows of Officers	5,181	16	10			
	Extra Expense of Forage	147,984	8	11½			
	Ordnance	392,754	–	–			
	Barracks	348,709	2	11			
	Royal Hospital	27,971	12	9			
	Royal Infirmary	2,727	14	7			
	Militia	708,684	18	10¼			
	District Corps	607,092	16	9¾			
	Commissariat Establishment	105,820	2	2¼			
	Medical Board	8,476	18	3			
	Military Hospitals and Medicaments	11,049	2	–½			
	Bat and Forage	37,448	12	–			
	Reduced Chaplains	4,055	12	–			
	British Regular and Militia Forces serving in Ireland	419,754	18	–¼			
	Manning the Fleet	22,783	10	–¼			
					4,493,322	16	10
	VOTE OF CREDIT	–	–	–	462,450	11	6½
	PERMANENT GRANTS:						
	Public Infirmaries	5,100	–	–			
	Public Coalyards	11,703	13	11¾			
	Army Baggage	23,731	3	2½			
	Lottery Expenses	9,512	17	1½			
	Police	16,953	9	1			
	Inspector General of Prisons	200	–	–			
	Inland Navigations	11,000	–	–			
	Transportation of Felons	8,256	4	–¼			
	Fees on auditing Treasury Accounts	1,665	19	6¾			
	Imprest Office	3,068	12	5			
	Secret Service in detecting Treasonable Conspiracies	6,185	11	3¼			
	Annuities	26,315	18	9			
	Judges' Additional Salaries	19,400	–	–			
					143,093	9	5
	ANNUAL GRANTS:						
	Officers of the House of Commons	10,078	1	4			
	Public Officers for several Services	1,260	–	–			
	Public Hospitals and Schools	53,351	4	5			
	Miscellaneous Services	113,697	11	11¼			
	Linen and Hempen Manufacture	21,600	–	–			
	Board of First Fruits	5,000	–	–			
	Dublin Society	5,500	–	–			
	Corporation for Paving, &c., the Streets of Dublin	10,000	–	–			
	Commissioners of Wide Streets	4,500	–	–			
	Roman Catholic Seminary at Maynooth	2,054	17	5			
	Rebuilding St. Andrew's Church	1,000	–	–			
					228,041	15	1¼
	Relief of Loyalists	–	–	–	169,441	3	4
	Prizage	–	–	–	2,061	17	1¼
	Lottery Prizes	–	–	–	297,097	–	–
	Principal of Debentures	–	–	–	4,800	–	–
	Principal of Treasury Bills	–	–	–	710,900	–	–
	Sinking Fund Expenses	–	–	–	356	2	1
	Repayment to the Government of Great Britain, so much received therefrom prior to 25th March, 1799, 403,779*l.* 1*s.* 11*d.* British	–	–	–	437,427	7	–
	ISSUES:—Consolidated Fund—carried over			£.	7,233,839	14	1¼

AN ABSTRACT of the Receipts and Issues of the Treasury for *Ireland*, in One Year,

		£. s. d.	£. s. d.
	RECEIPTS—CONSOLIDATED FUND, &c., brought over	- - -	8,108,386 13 6¼
RECEIPTS: APPROPRIATED FUNDS:	Loan from the several Collectors	1,431,643 18 11	
	Ditto, gain by Exchange on sums received from Great Britain	40,146 11 7½	
			1,471,790 10 6½
	Lagan Navigation	- - -	1,324 10 -
	Improving Dublin	- - -	6,830 16 -
	Irish Fisheries	- - -	118 13 7¾
	King's Inns	- - -	2,730 - -
	Voluntary Contributions	- - -	16,803 15 1
		£.	9,607,984 18 9½

ACCOUNT from Lady-day 1800 to 5th January 1801. - - - - -

There appears to have been no printed Balance Sheet of the Income and Expenditure of Ireland, for this period, will, however, be found, separately stated,

Exchequer, 22 July 1864.

from Lady Day 1799 to Lady Day 1800; together with the Remains—(In Irish Currency)—*continued.*

		£. s. d.	£. s. d.
	ISSUES—Consolidated Fund, brought over	- - -	7,233,839 14 1¼
ISSUES: APPROPRIATED FUNDS:	Loan:		
	Principal of Debentures	200 - -	
	Interest on Government Stock	500,409 3 8	
	„ on Debentures	312,834 4 7	
	„ on Treasury Bills	74,644 8 7	
	Life Annuities	48,539 19 11	
	Bank Annuity	73,125 - -	
	Long Annuities	10,726 19 4	
	Short Annuities	51,962 7 8	
	Sinking Fund	240,584 8 9	
	Discount on prompt Payment of Loan Deposits, &c.	22,415 17 7½	
			1,335,442 10 1½
	Voluntary Contributions	- - -	321 6 -
	Linen	- - -	793 14 5
	Lagan Navigation	- - -	1,000 - -
	Improving Dublin	- - -	7,289 17 10
	Irish Fisheries, transferred to Consolidated Fund	- - -	36,838 8 3¾
	Lighthouse on the Isle of Arran, transferred to Consolidated Fund	- - -	1,251 9 6½
	Lighthouses round the Coast, transferred to Consolidated Fund	- - -	5,846 3 9
	King's Inns	- - -	678 - -
			8,623,301 4 1
Remains, on 25th March 1800.	Appropriated Funds:		
	Loan £. 421,332 - 8¾		
	Linen 1,131 15 1		
	Improving Dublin 2,012 11 5½	448,897 18 3¾	
	Lagan Navigation 324 10 -		
	King's Inns 2,730 - -		
	Voluntary Contributions 21,367 1 -½		984,683 14 8½
	Consolidated Fund	535,785 16 4¾	
		£.	9,607,984 18 9½

George Shee.

- - - - - ACCOUNT from Lady-day 1800 to 5th January 1801.

laid before Parliament. The Income and Expenditure of Ireland for the nine months to 25th December 1800 in the Finance Accounts of 1801.

H. W. Chisholm,
Chief Clerk.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY, in *Ireland* in
(In Irish Currency.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
	APPROPRIATED FUNDS:									
REMAINS	Linen	2,447	18	3						
	Lagan Navigation	1,124	10	–						
on	Improving Dublin	1,119	2	6	25,651	12	2½			
	King's Inns	860	–	–						
5th January 1801.	Voluntary Contributions	20,100	1	5½						
	CONSOLIDATED FUND				1,671,647	2	6½			
								1,697,298	14	9
	RECEIPTS:									
CONSOLIDATED FUND:	Revenue				2,134,253	8	1¼			
	Quit Rent				82	14	2			
	Casualties				5,263	8	10			
	Dismissed Collectors				1,454	13	6½			
	Stamps	£. 186,044	3	4¼						
	Stamps, Compensation from the Bank of Ireland	1,500	–	–						
					187,544	3	4¼			
	Postage				28,141	6	7½			
	Duty on Wrought Plate				1,776	6	–			
	Public Coalyards				790	–	–			
	Wool Licenses				277	15	2			
	Four Shilling Tax on Salaries and Pensions				8,441	9	6			
	Four Shilling Tax on Profits of Employment				1,548	3	–¼			
	Poundage Fee in one Year to 5th January 1802				34,149	17	10			
	Pells Fee same Time				6,830	–	4			
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland for Seamen's Wages				22,113	4	9			
	From the Grand Canal Company, Interest on 30,000 *l.* in Treasury Bills, at 6 *l.* per Cent. per Annum for 3¼ years, to 24th June 1801, issued to them pursuant to Act of Parliament, Session 1798				5,850	–	–			
	From the Commissioners of Wide Streets, Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures at 5 *l.* per Cent. per Annum for 1½ years, to 25th September 1801, issued for a Grant to them, Session 1800				2,923	19	–			
	More Interest on 6,023 *l.* 6 *s.* 8 *d.* in Treasury Bills at 5 *l.* per Cent. per Annum for 1½ years, to 24 June 1801, issued to them pursuant to Act of Parliament, Session 1800				451	15	–			
	From the following Boards, &c. Overpayments of the Proportion of the Grants to them in Session 1800, pursuant to Act of Parliament, Session 1801, disappropriating so much thereof as was applicable to the Period from the 1st January to 25th March 1801:									
	The Commissioners of the Treasury, for Treasury Incidents	£. 375	–	–						
	The Board of Works, for Civil Buildings	4,961	6	9						
	The Corporation for Paving, &c. the Streets of Dublin (on account of 2,500 *l.*)	1,911	19	11¾						
	The Hibernian School for Soldiers' Children	500	–	–						
	The Hibernian Marine Society	23	4	10¼						
	The Roman Catholic Seminary	185	11	4						
					7,957	2	11			
	From Sundry Persons on account of Rice, India Corn, &c. sold for account of Government				50,953	15	11			
	Gain by Exchange on Sums received from Great Britain				62,065	2	11¾			
	On the First Lottery of 1801, in full of the Subscription				216,750	–	–			
	On the Second Lottery of 1801, in full of the Subscription				216,750	–	–			
	On the Treasury Bills at 5 *l.* per Cent. per Annum, from 24th June 1801, and payable 24th June 1802				600,000	–	–			
	On Treasury Bills at 5 *l.* per Cent. per Annum, from 24th July 1801, and payable 24th July 1802				100,000	–	–			
	On Treasury Bills at 5 *l.* per Cent. per Annum, from 29th September 1801, and payable on or before 25th March 1802; issued by virtue of an Act of the late Irish Parliament of Session 1800, granting 1,410,000 *l.* to be raised for Compensation for Losses by the Union				200,000	–	–			
	On Debentures at 4 *l* per Cent. per Annum, from 13th January 1801, issued for the Encouragement of Inland Navigations, pursuant to Act of Parliament, Session 1789				900	–	–			
	On Debentures at 5 *l.* per Cent. per Annum, from 12th May 1801, in further part of 25,000 *l.* granted to the Royal Canal Company, Session 1789				3,000	–	–			
	On Debentures at 5 *l.* per Cent. per Annum, from 25th March 1800, to which is attached a Premium in Treasury Bills at 15 *l.* 9 *s.* per Cent., amounting to 6,023 *l.* 6 *s.* 8 *d.* bearing an Interest at 5 *l.* per Cent. per Annum, from 25th December 1799, granted to the Commissioners of Wide Streets, Session 1800				38,985	19	7			
	On Debentures at 5 *l.* per Cent. per Annum, from 25th March 1800, to complete a Loan of 2,500,000 *l.*, to which is attached a Premium in Treasury Bills at 15 *l.* 9 *s.* per Cent., amounting to 386,250 *l.*, bearing an Interest at 5 *l.* per Cent. per Annum, from 25th December 1799, (Part of the Supplies granted, Session 1800)				400,000	–	–			
	From the Government of Great Britain, to complete a Loan of 2,000,000 *l.* British, by which a Debt is created of 3,140,000 *l.* British, making 3,401,666 *l.* 13 *s.* 4 *d.* Irish, at 3 *l.* per Cent. per Annum from sundry Dates, (Part of the Supplies granted, Session 1800)				679,543	11	10½			
	From the Government of Great Britain, a Loan of 2,500,000 *l.* British, by which a Debt is created of 4,393,750 *l.* British, making 4,759,895 *l.* 16 *s.* 8 *d.* Irish, at 3 *l.* per Cent. per Annum, from sundry Dates, (Part of the Supplies granted for the Year 1801)				2,708,333	6	8			
								7,727,131	5	2
APPROPRIATED FUNDS:	Improving Dublin							8,137	14	9
	King's Inns							1,660	–	–
	Royal Exchange and Commercial Buildings							1,668	17	–
							£.	9,435,896	11	8

Treasury Chambers, Dublin Castle,
5 March 1802.

ONE YEAR; from the 5th January 1801 to 5th January 1802; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
CONSOLIDATED FUND:	ISSUES:		
	CIVIL LIST	- - -	161,873 16 9¼
	PENSIONS	- - -	113,765 11 5
	MILITARY PURPOSES:		
	Army	713,007 17 7½	
	Additional Pay for Dublin Duty	9,769 8 3	
	General and General Staff Officers	45,684 8 11¼	
	Muster-Master General, &c.	6,001 11 9	
	Garrisons	5,597 14 9¼	
	Garrison Chaplains	272 – 2¾	
	Recruiting, &c.	3,325 6 5½	
	Half-Pay Officers	12,581 18 3¼	
	Widows of Officers	5,198 4 9¾	
	Extra Expense of Forage	175,970 14 5	
	Ordnance	324,899 15 2	
	Barracks	329,220 10 11	
	Royal Hospital	32,999 16 8½	
	Royal Infirmary	2,395 18 8	
	Fencibles	709,279 15 9¾	
	Militia	863,293 2 2¼	
	District Corps	288,265 8 1½	
	Army Extraordinaries	353,293 1 1¾	
	Marching Allowances	3,270 4 11	
	Military Hospitals and Medicaments	19,983 15 –¼	
	Reduced Chaplains	3,364 4 1½	
			3,907,674 18 3¾
	VOTE OF CREDIT	- - -	334,368 14 10
	PERMANENT GRANTS:		
	Public Infirmaries	3,200 – –	
	Public Coalyards	1,690 5 1	
	Army Baggage	9,465 18 5¾	
	Lottery Expenses	10,062 2 –	
	Police Establishment	16,130 19 9	
	Inspector General of Prisons	200 – –	
	Transportation of Felons	10,039 5 11½	
	Fees on Auditing Treasury Accounts	1,565 19 6¾	
	Imprest Office	2,900 – –	
	Secret Service in detecting Treasonable Conspiracies	4,123 14 2½	
	Annuities and Compensation Allowances	63,309 1 1½	
	Judges' Additional Salaries	20,225 17 10¼	
	Prizage	2,061 17 1¼	
			144,975 1 1½
	ANNUAL GRANTS:		
	Public Hospitals and Schools	72,981 5 5¾	
	Public Boards	53,100 – –	
	Public Officers for several Services	2,060 – –	
	Miscellaneous Services	97,299 2 7¾	
			225,440 8 1½
	Manning the Fleet	- - -	23,144 6 6½
	Arrear on Miscellaneous Services, on 5 January 1801	- - -	2,721 5 9¼
	Arrear on Public Hospitals and Schools, same time	- - -	8,740 14 5
	Commissioners of Wide Streets, Grant of Session 1800	- - -	38,985 19 7
	Relief of Loyalists	- - -	160,063 3 7¾
	Compensation for Losses by the Union	- - -	202,725 6 –
	Inland Navigations; Grant of Session 1789	- - -	900 – –
	- - Ditto - - Grant of Session 1798	- - -	3,000 – –
	- - Ditto - - Grant of Session 1800	- - -	21,724 12 6½
	Lottery Prizes	- - -	297,808 – –
	Principal of Exchequer Bills	- - -	1,196,500 – –
	Principal of Debentures	- - -	10 – –
	Discount on Prompt Payment of Loan Deposits, &c.	- - -	21,035 19 1¾
	Interest on Government Stock	1,043,740 13 5	
	- Ditto Debentures	387,363 12 6	
	- Ditto Exchequer Bills	96,665 7 2¼	
	Life Annuities	67,822 19 2	
	Bank Annuities	73,125 – –	
	Long Annuities	10,607 12 9	
	Short Annuities	52,180 18 8	
	Management	15,685 5 5½	
	Sinking Fund	391,460 14 9	
			2,138,682 3 10¾
			9,004,110 2 1½
APPROPRIATED FUNDS:	Linen	1,957 7 5½	
	Lagan Navigation	1,124 10 –	
	Improving Dublin	8,062 16 3	
	King's Inns	1,920 – –	
	Royal Exchange and Commercial Buildings	1,554 2 6	
	Voluntary Contributions	6,064 – 1	
			20,682 16 3½
REMAINS, on 5th January 1802.	APPROPRIATED FUNDS:		9,024,792 18 5
	Linen	£. 490 10 9½	
	Improving Dublin	1,194 1 –	
	King's Inns	600 – –	16,435 7 8
	Royal Exchange	114 14 6	
	Voluntary Contributions	14,036 1 4½	
	CONSOLIDATED FUND	- - -	394,668 5 7
			411,103 13 3
		£.	9,435,896 11 8

George Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY, in *Ireland* in

(In Irish Currency.)

			£.	s.	d.	£.	s.	d.	£.	s.	d.
REMAINS on 5th January 1802.	APPROPRIATED FUNDS:										
		Linen	490	10	9½						
		Improving Dublin	1,194	1	–						
		King's Inns	600	–	–						
		Royal Exchange and Commercial Buildings	114	14	6						
		Voluntary Contributions	14,036	1	4½						
						16,435	7	8			
	CONSOLIDATED FUND					394,668	5	7			
									411,103	13	3
RECEIPTS. CONSOLIDATED FUND:	Revenue					3,030,686	15	–½			
	Quit Rents					69	9	3¼			
	Casualties					4,597	2	2			
	Dismissed Collectors					1,111	9	5			
	Stamps		£. 181,616	18	10	—					
	Stamps (from the Bank of Ireland, in lieu of Stamp Duties)		1,500	–	–	—					
						183,116	18	10			
	Postage					40,676	9	3½			
	Duty on Wrought Plate					1,976	5	11			
	Public Coalyards					1,780	–	–			
	Wool Licenses					358	18	8			
	Four Shilling Tax on Salaries and Pensions, to 25th March 1801					963	6	8			
	Ditto – – – on Profits of Employments, to same Time					2,017	18	5½			
	Poundage Fee in One Year, to 5th January 1803					44,072	1	1¼			
	Pells' Fee – – same Time					8,814	5	9			
	From the Commissioners of the Navy in Great Britain, on Account of Advances made by several Collectors in Ireland, for Seamen's Wages					22,236	17	6			
	Sales of Quit Rent					20	10	–			
	From sundry Persons, on further Account of Rice, India Corn, &c., sold for Account of Government					7,106	15	7½			
	From the Commissioners of Wide Streets, Interest on 6,023 *l.* 6 *s.* 8 *d.* in Exchequer Bills, at 5 *l.* per Cent. per Annum, for Half a Year, to 25th December 1801; issued to them pursuant to Act of Session 1800					150	11	8			
	From the Corporation of Paving, to complete 2,500 *l.*, an Overpayment of the Proportion of the Grant to them in Session 1800, pursuant to Act of Parliament, Session 1801, disappropriating so much thereof as was applicable to the Period, from 1st January to the 31st March 1801					588	–	–¼			
	From the Barrack Master General, the Amount of the Sale by Auction of the Guard Houses, &c., erected by Government at the different Avenues leading to and round Dublin					99	–	10½			
	More, for the Amount of the Sale by Auction of Wooden Huts of a temporary Barracks at the Rear of Kerry House, Stephen's Green, Dublin					35	10	1½			
	From the Board of Works, the Net Produce of a Sale by Auction of Old Furniture, in December 1802					513	1	11			
	From 21st Regiment of Light Dragoons, the Amount arising from the Sale of certain Horses sold in August 1802					67	15	6			
	From 23d Regiment of Light Dragoons, Money Arising from the Sale of Horses of said Regiment, from 1st August to 24th September 1802					2,928	7	5			
	Gain by Exchange on Sums received from Great Britain					34,780	13	9¼			
	From Great Britain, being One Third of the Profits on Lotteries for the Year 1802, 185,000 *l.*, British					200,416	13	4			
	From Great Britain, a Loan to pay Lottery Prizes, 276,000 *l.*, British					299,000	–	–			
	From Great Britain, a Loan of 2,000,000 *l.*, British; by which a Debt is created of 2,639,250 *l.*, British, making 2,859,187 *l.* 10 *s.*, Irish, at 3 *l.* per Cent. per Annum, from sundry Dates					2,166,666	13	4			
	On Debentures, a Loan of 1,625,000 *l.*, by which a Debt is created of 1,770,232 *l.* 17 *s.* 1 *d.*, at 3 *l.* 10 *s.* per Cent. per Annum, from 25th December 1801					1,625,000	–	–			
	On Exchequer Bills, from 24th June 1802, at 5 *l.* per Cent. per Annum, and payable 24th June 1803					600,000	–	–			
	On Exchequer Bills, from 24th July 1802, at 5 *l.* per Cent. per Annum, and payable 24th July 1803					100,000	–	–			
									8,379,851	11	8
	APPROPRIATED FUNDS: Linen					2,929	13	9½			
	Lagan Navigation					1,997	10	–			
	Improving Dublin					8,444	4	10			
	King's Inns					3,050	–	–			
	Royal Exchange and Commercial Buildings					1,516	2	4½			
									17,937	11	–
								£.	8,808,892	15	11

Treasury, Ireland,
3 February 1803.

ONE YEAR; from the 5th January 1802 to the 5th January 1803; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£ s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	– – –	131,760 6 6½
	PENSIONS	– – –	118,076 4 8¾
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,125 – –	
	Public Coalyards	1,386 16 1½	
	Army Baggage	21,533 1 7	
	Lottery Expenses	7,045 4 3½	
	Police Establishment	15,521 8 8¼	
	Inspector General of Prisons	200 – –	
	Transportation of Felons	22,826 19 6¾	
	Fees on Auditing Treasury Accounts	1,477 6 4¾	
	Imprest Office	3,100 – –	
	Secret Service in detecting Treasonable Conspiracies	6,701 – 7	
	Annuities and Compensation Allowances	96,991 14 1½	
	Judges' Additional Salaries, &c.	27,175 17 4½	
	Disembodied Militia	78,787 14 5	
	Prizage	4,123 14 2¾	
			289,995 17 4½
	MILITARY PURPOSES:		
	Army, including Garrisons and their Incidents	839,231 19 1¼	
	General Officers and Medical Staff	38,682 5 2½	
	Muster-Master General, &c.	7,479 19 4½	
	Recruiting Contingencies and Extra Forage	86,255 6 5¼	
	Half-Pay Officers, Reduced Chaplains, &c.	23,703 8 2¼	
	Officers' Widows	5,569 3 10¾	
	Ordnance	155,000 – –	
	Barracks	267,712 18 1	
	Royal Hospital	38,142 4 8¼	
	Military Hospitals and Royal Military Infirmary	13,092 2 11	
	Fencibles and Militia	714,912 8 3	
	Volunteer Corps	196,836 4 9¾	
	Marching Allowances	6,283 6 3	
	Army Extraordinaries	319,651 7 10½	
			2,712,552 15 –¾
	ANNUAL GRANTS:		
	Public Officers, for several Services	2,430 – –	
	Public Hospitals and Schools	81,044 8 6¾	
	Public Boards	53,100 – –	
	Miscellaneous Services	101,107 14 6¾	
	Civil Contingencies	51,019 13 11¾	
			288,701 17 1¼
	Discount on Prompt Payment of Loan Deposits, &c.	– – –	15,687 11 7½
	Relief of Loyalists	– – –	30,363 13 –
	Compensation for Losses by the Union	– – –	760,132 19 1¼
	Inland Navigations	– – –	12,000 – –
	Lottery Prizes	– – –	300,044 – –
	Principal of Exchequer Bills	– – –	1,094,400 – –
	Interest, Annuities and Management of Funded Debt	– – –	1,527,945 8 1
	Sinking Fund and Management	– – –	396,563 16 2
	Interest on Exchequer Bills	– – –	91,768 6 –
			7,769,992 14 9½
APPROPRIATED FUNDS:	Linen	490 10 9½	
	Improving Dublin	7,720 1 1½	
	King's Inns	960 – –	
	Royal Exchange and Commercial Buildings	1,251 10 9	
	Voluntary Contributions	10 – –	
			10,432 2 8
			7,780,424 17 5½
REMAINS, on 5th January 1803.	APPROPRIATED FUNDS:		
	Linen £. 2,929 13 9½		
	Lagan Navigation 1,997 10 –		
	Improving Dublin 1,918 4 8½		
	King's Inns 2,690 – –	23,940 16 –	
	Royal Exchange and Commercial Buildings 379 6 1½		
	Voluntary Contributions 14,026 1 4½		
	CONSOLIDATED FUND	1,004,527 2 5½	
			1,028,467 18 5½
		£.	8,808,892 15 11

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland* in
(In Irish Currency.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
REMAINS on 5th January 1803.	APPROPRIATED FUND:									
	Linen	2,929	13	9½						
	Lagan Navigation	1,997	10	–						
	Improving Dublin	1,918	4	8½						
	King's Inns	2,690	–	–						
	Royal Exchange and Commercial Buildings	379	6	1½						
	Voluntary Contributions	14,026	1	4½	23,940	16	–			
	CONSOLIDATED FUND				1,004,527	2	5½	1,028,467	18	5½
RECEIPTS: CONSOLIDATED FUND:	Revenue				2,538,145	8	9			
	Quit Rents				91	13	11¼			
	Casualties				2,303	15	11			
	Dismissed Collectors				150	–	–			
	Stamps				182,227	9	3¼			
	Compensation from Bankers in lieu of Stamp Duties				319	19	–			
	Postage				25,318	9	8½			
	Duty on Wrought Plate				2,078	19	9			
	Public Coalyards				3,925	–	–			
	Wool Licenses				140	–	–			
	Four-shilling Tax on Salaries and Pensions, to the 25th March 1801				40	2	6			
	Poundage Fee in one Year, to the 5th January 1804				35,695	6	9¼			
	Pells Fee same time				7,139	1	1¼			
	From the Commissioners of the Navy in Great Britain, on Account of Advances made by several Collectors in Ireland for Seamen's Wages, 61,082 *l.* 15 *s.* 10 *d.* British				66,173	–	6			
	From sundry Persons, on further Account of Rice, Indian Corn, &c., sold for Account of Government				5,173	4	8½			
	From the Commissioners of Wide Streets, Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per Cent. per Annum, for 1½ Year, to the 25th March 1803, issued to them pursuant to Act of Parliament, Session 1800				2,923	19	–			
	More Interest on 6,023 *l.* 6 *s.* 8 *d.* in Exchequer Bills, at 5 *l.* per Cent. per Annum, for 1¼ Year, to the 25th March 1803; issued to them pursuant to Act of Parliament, Session 1800				376	9	2			
	From the Barrack Master General, the Amount of the Sale of the Building and Materials of the Barrack at Castlereagh, sold by Auction, by Order of Government, in December 1802				29	–	3½			
	From the Governor and Company of the Bank of Ireland, for the Purchase of the late Parliament House				40,000	–	–			
	Gain by Exchange on Sums received from Great Britain				62,324	19	6			
	From Great Britain, being One-third of the Profits on Lotteries for the Year 1803, 117,444 *l.* 8 *s.* 11 *d.* British				127,231	9	8			
	From Great Britain, a Loan of 2,000,000 *l.* British, by which a Debt is created of 3,200,000 *l.* British, making 3,466,666 *l.* 13 *s.* 4 *d.* Irish, at 3 *l.* per Cent. per Annum, from sundry Dates				2,166,666	13	4			
	On Debentures, at 4 *l.* per Cent. per Annum, from the 30th May 1801, issued to the Barrow Navigation, pursuant to Act of Parliament, Session 1789				400	–	–			
	On Debentures, at 5 *l.* per Cent. per Annum, from the 16th December 1802, issued to the Royal Canal Company, to complete 25,000 *l.*, granted Session 1798				11,000	–	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from the 24th June 1803, and payable on or before 24th June 1804; issued by virtue of an Act of the late Irish Parliament, of Session 1800, granting 1,410,000 *l.*, to be raised for Compensation for Losses by the Union				300,000	–	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from 24th June 1803, and payable on or before 24th June 1804; issued by virtue of an Act of the late Irish Parliament, of Session 1800, granting 500,000 *l.* for Inland Navigation				200,000	–	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from 24th June 1803, and payable 24th June 1804; issued to renew a like Sum in Possession of the Bank of Ireland				600,000	–	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from 24th July 1803, and payable 24th July 1804; issued to renew a like Sum in Possession of the Bank of Ireland				100,000	–	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from 1st August 1803, and payable 31st July 1804, pursuant to 43 Geo. 3, c. 114				500,000	–	–			
								6,979,874	2	10½
	APPROPRIATED FUNDS: Lagan Navigation				997	10	–			
	Improving Dublin				10,661	6	6			
	King's Inns				1,500	–	–			
	Royal Exchange and Commercial Buildings				1,586	18	–			
	Fish Bounty				6,500	–	–			
	Presbyterian Ministers				4,452	8	9			
								25,698	3	3
							£.	8,034,040	4	7

Treasury, Ireland,
9 February 1804.

ONE YEAR; from the 5th January 1803 to the 5th January 1804; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
CONSOLIDATED FUND:	CIVIL LIST	- - -	146,974 7 8½
	PENSIONS	- - -	105,724 4 4¼
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,225 - -	
	Public Coal-yards	6,384 9 10½	
	Army Baggage	15,836 18 6¼	
	Lottery Expenses	3,815 7 7¾	
	Police Establishment	15,743 17 4½	
	Inspector General of Prisons	200 - -	
	Transportation of Felons	562 5 10½	
	Fees on auditing Treasury Accounts	1,954 12 9¼	
	Imprest Office	3,024 - 9	
	Secret Service in detecting Treasonable Conspiracies	6,743 19 8	
	Annuities and Compensation Allowances	88,790 1 5¼	
	Judges' additional Salaries, &c.	33,913 10 11	
	Disembodied Militia	1,227 11 4	
	Controverted Elections	2,103 4 6	
	Prizage	8,247 8 5¼	
			191,772 9 1¼
	MILITARY PURPOSES:		
	Army, including Garrisons, and their Incidents	933,280 7 9¼	
	General Officers, and Medical Staff	31,843 19 -	
	Muster Master General, &c.	6,866 11 6	
	Recruiting and Contingencies	16,959 19 10¾	
	Half-pay Officers and Reduced Chaplains	34,545 12 7½	
	Officers' Widows	6,015 8 8	
	Ordnance	223,067 4 4½	
	Barrack Department	297,564 6 9¾	
	Royal Hospital	42,189 19 3½	
	Military Hospitals, and Royal Military Infirmary	19,954 11 11½	
	Militia	494,351 6 3½	
	Volunteer Corps	172,433 6 8	
	Army Extraordinaries	650,000 - -	
	Vote of Credit	290,807 10 11	
			3,219,880 5 9
	ANNUAL GRANTS:		
	Public Officers, for several Services	2,580 - -	
	Public Hospitals and Schools	86,060 17 3	
	Miscellaneous Services	84,668 6 6½	
	Public Boards	53,100 - -	
	Civil Contingencies	47,788 7 6	
			274,197 11 3½
	Discount on Prompt Payment of Loan Deposits, &c.	9,749 4 5	
	Relief of Loyalists	10,478 3 1½	
	Compensation for Losses by the Union	398,634 12 8¼	
	Inland Navigations, Grant of Session 1789	400 - -	
	- - Ditto - - Grant of Session 1798	11,000 - -	
	- - Ditto - - Grant of Session 1800	52,323 11 10¾	
	Lottery Prizes	1,305 - -	
	Principal of Exchequer Bills	1,117,023 6 8	
	Principal of Loan Debentures	400 - -	
	Interest, Annuities, and Management on Funded Debt	1,671,724 17 8½	
	Sinking Fund, and Management	425,813 14 -¼	
	Interest on Exchequer Bills	53,122 12 11¾	
			3,751,975 3 6
			7,690,524 1 8½
APPROPRIATED FUNDS:	Linen	1,568 13 2½	
	Lagan Navigation	1,997 10 -	
	Improving Dublin	10,483 1 2½	
	King's Inns	2,690 - -	
	Royal Exchange and Commercial Buildings	1,966 4 1½	
	Voluntary Contributions	125 - -	
	Fish Bounty	708 14 9½	
			19,539 3 4
			7,710,063 5 -½
REMAINS on 5th January 1804.	APPROPRIATED FUNDS:		
	Linen	£. 1,361 - 7	
	Lagan Navigation	997 10 -	
	Improving Dublin	2,096 10 -	
	King's Inns	1,500 - -	30,099 15 11
	Voluntary Contributions	13,901 1 4½	
	Fish Bounty	5,791 5 2½	
	Presbyterian Ministers	4,452 8 9	
	CONSOLIDATED FUND	293,877 3 7½	
			323,976 19 6½
		£.	8,034,040 4 7

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland* in

(In Irish Currency.)

			£. s. d.	£. s. d.	£. s. d.
RECEIPTS:	REMAINS on 5th January 1804.	APPROPRIATED FUNDS:			
		Linen Manufacture	1,361 – 7		
		Lagan Navigation	997 10 –		
		Improving Dublin	2,096 10 –		
		King's Inns	1,500 – –	30,099 15 11	
		Voluntary Contributions	13,901 1 4½		
		Fish Bounty	5,791 5 2½		
		Presbyterian Ministers	4,452 8 9		
		CONSOLIDATED FUND		293,877 3 7½	323,976 19 6½
	CONSOLIDATED FUND:	Revenue		2,835,268 6 7¼	
		Quit Rents		84 7 3¼	
		Casualties		3,503 12 3½	
		Dismissed Collectors		2,560 6 3	
		Stamp Duties		339,903 14 10½	
		From the Bank of Ireland: Compensation in lieu of Stamp Duties, for One Year, to 25th March 1804		3,000 – –	
		Postage		42,135 – 7½	
		Duty on Wrought Plate		2,548 8 7	
		Public Coal Yards		900 – –	
		Wool Licenses		329 – –	
		Poundage Fee in One Year, to the 5th Jauuary 1805		31,965 13 –½	
		Pells Fee same time		6,393 1 11¾	
		From the Commissioners of the Navy in Great Britain, on Account of Advances made by several Collectors in Ireland for Seamen's Wages, 56,179 *l.* 17 *s.* British		60,861 10 1	
		From sundry Persons, on further Account of Rice, India Corn, &c., sold for Account of Government		6,561 2 9½	
		From the Commissioners of Wide Streets, Interest on 38,985 *l.* 19s. 7*d.* in Debentures, at 5 *l.* per Cent. per Annum, for One Year, to the 25th March 1804; issued to them pursuant to Act of Parliament, Session 1800		1,949 6 –	
		More: Interest on 6,023 *l.* 6 *s.* 8 *d.* in Exchequer Bills, at 5 *l.* per Cent. per Annum, for One Year, to the 25th March 1804: issued to them pursuant to Act of Parliament, Session 1800		301 3 4	
		The Amount of several public Sales of Building Materials belonging to the Concerns purchased by Government contiguous to Dublin Castle, from the 12th October 1803 to the 1st February 1804		880 10 3	
		From the Representative of John Turner, deceased, late Agent for Transports, &c., Repayment of an Advance made to him in August 1801, under the Head of Transportation of Felons		5,670 2 –½	
		Gain by Exchange on Sums received from Great Britain		107,172 19 7¾	
		From Great Britain, on account of One-third of the Profit on the Lotteries for 1804, 39,000 *l.* British		42,250 – –	
		From Great Britain, on account of a Loan of 4,500,000 *l.* British, by which a Debt is created of 8,190,000 *l.* British, making 8,872,500 *l.* Irish, at 3 *l.* per Cent. per Annum, from sundry Dates, 3,761,270 *l.* 8 *s.* 5¼ *d.* British		4,074,709 12 11½	
		On Debentures, a Loan of 1,250,000 *l.*, by which a Debt is created of 1,404,531 *l.* 5 *s.*, at 5 *l.* per Cent. per Annum, from the 25th March 1804		1,250,000 – –	
		On Exchequer Bills, at 5 *l.* per Cent. per Annum, from sundry Dates; issued pursuant to 44 Geo. 3, c. 97		800,000 – –	9,618,947 18 7½
	APPROPRIATED FUNDS:	Linen Manufacture		149 19 8	
		Lagan Navigation		1,500 – –	
		Improving Dublin		9,922 16 11½	
		Royal Exchange and Commercial Buildings		1,644 2 5½	
		Presbyterian Ministers		8,904 17 6½	22,121 16 7½
				£.	9,965,046 14 9½

Treasury, Ireland,
20 February 1805.

NE YEAR; from the 5th January 1804 to the 5th January 1805; together with the REMAINS.

(In Irish Currency.)

		£. s. d.	£. s. d.
CONSOLIDATED FUND:	CIVIL LIST	- - -	162,498 1 5½
	PENSIONS	- - -	128,233 13 1¾
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,825 - -	
	Public Coal Yards	3,102 5 4¼	
	Army Baggage	15,670 18 2½	
	Lottery Expenses	3,962 19 3	
	Police Establishment	17,225 19 1½	
	Inspector General of Prisons	200 - -	
	Transportation of Felons	4,344 5 2	
	Fees on Auditing Treasury Accounts	1,715 19 7	
	Imprest Office	2,400 - -	
	Secret Service, in detecting Treasonable Conspiracies	7,216 9 10	
	Annuities and Compensation Allowances	93,864 6 2¼	
	Judges Additional Salaries, &c.	30,556 13 7	
	Commission of Enquiry	700 - -	
			184,784 16 3½
	MILITARY PURPOSES:		
	Army, including Garrisons, and their Incidents	1,392 341 19 10	
	General Officers and Medical Staff	65,954 9 1	
	Muster Master General, &c.	6,411 13 1	
	Recruiting, Contingences, &c.	1,769 - 7⅜	
	Half Pay Officers, Reduced Chaplains, &c.	36,205 2 3½	
	Supernumerary Officers	1,012 3 7	
	Officers' Widows	6,482 4 9½	
	Ordnance	400,000 - -	
	Barrack Department	493,228 6 10½	
	Royal Hospital	41,511 12 4¾	
	Military Hospitals and Royal Military Infirmary	24,842 3 10	
	Militia	736,468 9 4½	
	Volunteer Corps	622,615 1 -	
	Army Extraordinaries	489,578 9 1¼	
			4,318,420 15 10½
	Vote of Credit	- - -	192,962 9 10¾
	ANNUAL GRANTS:		
	Public Officers, for several Services	1,780 - -	
	Public Hospitals and Schools	89,408 16 11¾	
	Miscellaneous Services	94,848 5 8¾	
	Public Boards	53,100 - -	
			239,137 2 8½
	Discount on Prompt Payment of Loan Deposits, &c.	30,009 17 3	
	Relief of Loyalists	8,378 3 3½	
	Compensation for Losses by the Union	33,456 7 3¾	
	Inland Navigation, Grant of Session 1800	42,461 12 -¼	
	Lottery Prizes	892 - -	
	Principal of Exchequer Bills	1,700,200 - -	
	Interest, Annuities, and Management on Funded Debt	1,971,868 4 8¾	
	Sinking Fund, and Management	539,737 19 1½	
	Interest on Exchequer Bills	95,164 14 11½	
			4,422,168 18 8¼
			9,648,205 18 -⅜
APPROPRIATED FUNDS:	Linen Manufacture	686 6 3	
	Lagan Navigation	997 10 -	
	Improving Dublin	8,651 10 2½	
	Royal Exchange and Commercial Buildings	1,262 13 8½	
	Voluntary Contributions	13,901 1 4½	
	Presbyterian Ministers	13,007 6 4	
	Fish Bounty	93 8 9	
			38,599 16 7½
			9,686,805 14 8¼
REMAINS on 5th January 1805.	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 824 14 -	
	Lagan Navigation	1,500 - -	
	Improving Dublin	3,367 16 9	
	King's Inns	1,500 - -	13,621 15 11
	Royal Exchange and Commercial Buildings	381 8 9	
	Presbyterian Ministers	349 19 11½	
	Fish Bounty	5,697 16 5½	
	CONSOLIDATED FUND		264,619 4 2¼
			278,241 - 1¼
		£.	9,965,046 14 9½

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland*, in
(In Irish Currency.)

		£.	s.	d.	£. s. d.
REMAINS, on 5th January 1805.	APPROPRIATED FUNDS:				
	Linen Manufacture	824	14	–	
	Lagan Navigation	1,500	–	–	
	Improving Dublin	3,367	16	9	
	King's Inns	1,500	–	–	
	Royal Exchange and Commercial Buildings	381	8	9	13,621 15 11
	Presbyterian Ministers	349	19	11½	
	Fish Bounty	5,697	16	5½	
	CONSOLIDATED FUND				264,619 4 2¼
					278,241 – 1¼
RECEIPTS: CONSOLIDATED FUND:	Revenue				2,803,184 13 4¾
	Quit Rents				85 19 11¾
	Casualties				3,559 15 10
	Dismissed Collectors				3,803 9 10½
	Stamps				456,535 11 4¼
	Postage				58,988 17 3
	Duty on Wrought Plate				5,096 11 10
	Public Coal-yards				250 – –
	Wool Licenses				145 – –
	Poundage Fee, in one year, to the 5th January 1806				27,280 10 4½
	Pells Fee same time				5,456 1 6¼
	From the Commissioners of Wide Streets, Dublin: Interest on 38,895 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per Cent. per Annum, for one Year, to the 25th March 1805; issued to them pursuant to Act of Parliament, Session 1800				1,949 6 –
	More: Interest on 6,023 *l.* 6 *s.* 8 *d.* in Exchequer Bills, at 5 *l.* per Cent. per Annum, for one Year to 25th March 1805; issued to them pursuant to Act of Parliament, Session 1800				301 3 4
	More: The Amount of Exchequer Bills, attached to a Loan made for them, pursuant to Act of Parliament, Session 1800				6,023 6 8
	From the Governor and Company of the Bank of Ireland, the Amount due by them to Government, for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, from 24th June 1796 to 24th June 1805; pursuant to 31st Geo. III. chap. 1.				11,200 – –
	From several Country Treasurers, per the Receiver General, on Account of Advances made by the Treasury for Enrolling the Militia				8,639 13 3½
	From the Commissioners of the Navy, in Great Britain, on Account of Advances made by several Collectors, in Ireland, for Seamen's Wages (39,798 *l.* 9 *s.* British)				43,114 19 9
	Gain by Exchange on Sums received from Great Britain				51,390 12 1½
	From Great Britain, to complete 144,875 *l.* British, being one-third of the Profit on Lotteries of 1804 (105,875 *l.* British)				114,697 18 4
	More: On Account of one-third of the Profit on the Lotteries for 1805 (59,479 *l.* 3 *s.* 4 *d.* British)				64,435 15 3
	More: To complete a Loan of 4,500,000 *l.* British, for the Service of 1804, by which a Debt is created of 8,190,000 *l.* British, making 8,872,500 *l.* Irish, at 3 *l.* per. Cent. from sundry Dates				800,290 7 –½
	More; A Loan of 2,500,000 *l.* British, by which a Debt is created of 4,300,000 *l.* British, making 4,658,333 *l.* 6 *s.* 8 *d.* Irish, at 3 *l.* per Cent. from sundry Dates, per 45th Geo. III. chap. 12				2,708,333 6 8
	More: On Account of a Loan of 1,500,000 *l.* British, by which a Debt is created of 360,000 *l.* British, making 390,000 *l.* Irish, at 5 *l.* per Cent. from 5th January 1805, per 45th Geo. III. chap. 40				1,432,660 6 6
					8,607,423 6 4½
	APPROPRIATED FUNDS: Linen Manufacture				291 19 8
	Improving Dublin				10,911 11 2
	Royal Exchange and Commercial Buildings				1,427 8 –
					12,630 18 10
				£.	8,898,295 5 3¾

Treasury Chambers, Dublin Castle,
1 March 1806.

ONE YEAR; from the 5th January 1805 to the 5th January 1806; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	- - -	157,115 7 -½
	PENSIONS	- - -	96,914 12 5
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,300 - -	
	Public Coal Yards	1,762 1 2	
	Army Baggage	30,262 12 4½	
	Lottery Expenses	459 18 1½	
	Police Establishment	15,286 18 2	
	Inspector General of Prisons	162 1 4½	
	Transportation of Felons	8,721 12 11¼	
	Fees on Auditing Treasury Accounts	1,854 12 9½	
	Imprest Office	2,737 17 6¼	
	Secret Service in detecting Treasonable Conspiracies	5,670 2 -¼	
	Annuities and Compensation Allowances	97,998 7 10½	
	Judges' Additional Salaries, &c.	26,646 4 9¼	
	Commission of Inquiry	1,200 - -	
			196,062 9 1¼
	MILITARY PURPOSES:		
	Army, including Garrisons, and their Incidents	1,363,438 8 6¼	
	General Officers and Medical Staff	74,930 7 5½	
	Muster Master General, &c.	9,678 12 5¼	
	Recruiting, Contingencies, &c.	1,095 16 3¼	
	Half-pay Officers, Reduced Chaplains, &c.	29,076 1 6¼	
	Supernumerary Officers	1,122 17 -¼	
	Military Allowances	903 13 4¼	
	Officers' Widows	5,003 14 -½	
	Ordnance	650,000 - -	
	Barrack Department	360,824 14 8¼	
	Royal Hospital	46,977 16 8	
	Military Hospitals and Royal Military Infirmary	15,111 2 2½	
	Militia	706,236 16 8	
	Volunteer Corps	312,462 1 3½	
	Army Extraordinaries	331,399 3 4¾	
			3,908,261 5 6¼
	VOTE OF CREDIT	- - -	212,482 3 11¼
	ANNUAL GRANTS:		
	Public Officers, for several Services	1,780 - -	
	Public Hospitals and Schools	102,282 17 11	
	Miscellaneous Services	91,072 8 1¼	
	Public Boards	71,484 14 8	
			266,620 - 8¼
	Discount on Prompt Payment of Loan Deposits, &c.	28,893 15 4¾	
	Relief of Loyalists	524 15 3¾	
	Compensation for Losses by the Union	5,002 13 1½	
	Inland Navigations	43,418 13 10½	
	Lighthouse at Clue Bay	670 2 -¾	
	Lottery Prizes	604 - -	
	Principal of Debentures	50 - -	
	Principal of Exchequer Bills	812,700 - -	
	Interest, Annuities, and Management on Funded Debt	2,254,499 10 -½	
	Sinking Fund, and Management	586,631 4 9	
	Interest on Exchequer Bills	30,876 13 5½	
			3,763,871 8 -
			8,601,327 6 8½
APPROPRIATED FUNDS:	Improving Dublin	13,289 7 11	
	Royal Exchange and Commercial Buildings	1,296 7 1½	
	Presbyterian Ministers	349 19 11½	
	Fish Bounty	3,847 5 -	
			18,783 - -
			8,620,110 6 8½
REMAINS, on 5th January 1806.	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 1,116 13 8	
	Lagan Navigation	1,500 - -	
	Improving Dublin	990 - -	
	King's Inns	1,500 - -	7,469 14 9
	Royal Exchange, &c.	512 9 7½	
	Fish Bounty	1,850 11 5½	
	CONSOLIDATED FUND		270,715 3 10¼
			278,184 18 7¼
		£.	8,898,295 5 3¾

C. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland*, in
(In Irish Currency.)

		£. s. d.	£. s. d.	£. s. d.
REMAINS, on 5th January 1806.	APPROPRIATED FUNDS:			
	Linen Manufacture	1,116 13 8		
	Lagan Navigation	1,500 – –		
	Improving Dublin	990 – –		
	King's Inns	1,500 – –	7,469 14 9	
	Royal Exchange, &c.	512 9 7½		
	Fish Bounty	1,850 11 5½		
	CONSOLIDATED FUND		270,715 3 10¼	
				278,184 18 7¼
RECEIPTS: CONSOLIDATED FUND:	Revenue		3,216,956 13 6¾	
	Quit Rents		163 9 7½	
	Casualties		4,553 1 8½	
	Dismissed and Deceased Collectors		17,815 18 –	
	Stamps		511,941 12 8¾	
	From the Bank of Ireland, a Compensation in lieu of Stamp Duties, for one year, to 25th March 1806		5,000 – –	
	Postage		54,574 7 7	
	Duty on Wrought Plate		5,210 6 3	
	Public Coal Yards		1,500 – –	
	Poundage Fee in one year, to the 5th January 1807		25,554 15 11	
	Pell's Fee same time		5,110 19 1	
	From sundry persons, on further account of rice, india corn, &c., Sold for Account of Government		234 16 3½	
	From the Commissioners of Wide Streets, Dublin: Interest on 38,895 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per cent. per annum, for one year, to 25th March 1806: Issued to them pursuant to Act of Parliament, Session 1800		1,949 6 –	
	From the Grand Canal Company: interest on 30,000 *l.* in Treasury Bills, at 6 *l.* per cent. per annum, from 24th June 1801 to 25th March 1806: Issued for a loan to them, pursuant to 38 Geo. 3, c. 79		8,550 – –	
	More: on account of 30,000 *l.* in Treasury Bills, issued for a Loan to them, pursuant to 38 Geo. 3, c. 79		8,945 9 9½	
	From the Governor and Company of the Bank of Ireland, the Amount due by them to Government for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, for one year, to 24th June 1806		2,240 – –	
	From Colonel Handfield, Commissary General in Ireland, for Balances due by him to Government		28,146 19 1	
	From several County Treasurers, per the Receiver General, on Account of Advances made by the Treasury for enrolling the Militia		4,259 14 7½	
	More: per ditto, for Fines levied on Parishes, for Deficiencies in their Proportion of Men for the Army of Reserve		2,440 – –	
	Gain by Exchange on Sums received from Great Britain		129 16 4½	
	From Messrs. Puget, Bainbridge, und Parnell; Gain on the Silver Coinage for Ireland		10,913 4 4½	
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages (35,965 *l.* 10 *s.* 9 *d.* British)		38,962 13 4¼	
	From Great Britain, being One-third of the Profit on the 2d and 3d Lotteries for 1805, and 1st Lottery for 1806 (178,062 *l.* 10 *s.* British)		192,901 – 10	
	More: for 2-17ths of 1,000,000 *l.* British, granted by his Majesty out of the Produce of Spanish Prizes, 117,647 *l.* British		127,450 18 4	
	More: to complete a Loan of 1,500,000 *l.* British, for 1805, per 45 Geo. 3, c. 40, 177,544 *l.* 6 *s.* 4 *d.* British		192,339 13 6	
	More: a Loan of 2,000,000 *l.* British, for 1806, per 46 Geo. 3, c. 33		2,166,666 13 4	
	For a Loan in Ireland of 2,000,000 *l.* Irish, for 1806, per 46 Geo. 3, c. 47		2,000,000 – –	
				8,634,511 10 4¼
	APPROPRIATED FUNDS: Lagan Navigation		3,554 9 –	
	Improving Dublin		10,722 9 8	
	King's Inns		5,625 3 2½	
	Royal Exchange and Commercial Buildings		1,258 – –	
	Linen Manufacture		550 – –	
				21,710 1 10½
			£.	8,934,406 10 10

Treasury Chambers, Dublin Castle,
28 February 1807.

ONE YEAR; from the 5th January 1806 to the 5th January 1807; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	- - -	133,995 14 8¼
	PENSIONS	- - -	93,250 16 2¼
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,450 - -	
	Public Coal Yards	3,382 9 3½	
	Army Baggage	13,110 - 4	
	Police Establishment	15,925 14 -½	
	Inspector General of Prisons	200 - -	
	Transportation of Felons	644 11 11¾	
	Fees on Auditing Treasury Accounts	2,649 9 8	
	Imprest Office	2,600 - -	
	Secret Service in detecting Treasonable Conspiracies	6,701 - 6½	
	Annuities and Compensation Allowances	117,191 19 10¾	
	Judges' Additional Salaries, &c.	29,420 14 1¼	
	Disembodied Militia	1,585 19 7	
	Commission of Inquiry	2,210 13 7	
			199,072 13 -¼
	MILITARY PURPOSES:		
	Army, including Garrisons, Recruiting, and Contingencies	1,109,368 - 3¾	
	General Officers and Medical Staff	64,821 1 9	
	Muster Master General, &c.	9,501 7 4¼	
	Half-pay Officers and Reduced Chaplains	28,557 3 6½	
	Supernumerary Officers	1,219 18 6	
	Military Allowances	415 10 2¼	
	Officers' Widows	4,947 6 9	
	Ordnance	874,475 - -	
	Barrack Department	286,659 2 9½	
	Royal Hospital	47,096 5 8½	
	Military Hospitals and Royal Military Infirmary	8,450 14 11¼	
	Militia	807,717 11 7	
	Volunteer Corps	310,790 13 -	
	Army Extraordinaries	496,142 6 4	
			4,050,162 2 9
	VOTE OF CREDIT	- - -	7,906 14 1¼
	ANNUAL GRANTS:		
	Repayments of Issues from His Majesty's Civil List, pursuant to Addresses of the House of Commons	3,250 - -	
	Public Officers, for several Services	1,780 - -	
	Public Hospitals and Schools	105,705 3 11½	
	Miscellaneous Services	98,306 4 6½	
	Public Boards	61,300 - -	
	Commissioners for Paving, &c., the Streets of Dublin	15,309 5 6½	
			285,650 14 -¼
	Discount on Prompt Payment of Loan Deposits, &c.	47,687 4 4¾	
	Lighthouse at Clue Bay	1,464 8 8	
	Compensation for Losses by the Union	860 16 8	
	Inland Navigations	74,702 19 7	
	Repayment to the British Exchequer, of an Advance in 1802, to pay Lottery Prizes of 1801	299,000 - -	
	Lottery Prizes	153 - -	
	Principal of Exchequer Bills	30,550 - -	
	Interest, Annuities, and Management on Funded Debt	2,514,269 19 5½	
	Sinking Fund, and Management	649,395 14 11	
	Interest on Exchequer Bills	3,006 9 8¾	
			3,621,090 13 5
			8,391,129 8 2¼
APPROPRIATED FUNDS:	Lagan Navigation	5,054 9 -	
	Improving Dublin	10,812 9 8	
	King's Inns	7,125 3 2½	
	Royal Exchange and Commercial Buildings	1,770 9 7½	
			24,762 11 6
			8,415,891 19 8¼
REMAINS, on 5th January 1807	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 1,666 13 8	
	Improving Dublin	900 - -	4,417 5 1½
	Fish Bounty	1,850 11 5½	
	CONSOLIDATED FUND	514,097 6 -¼	
			518,514 11 1¾
		£.	8,934,406 10 10

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of the TREASURY in *Ireland*, in

(In Irish Currency.)

		£. s. d.	£. s. d.	£. s. d.
REMAINS, on 5th January 1807.	APPROPRIATED FUNDS:			
	Linen Manufacture	1,666 13 8		
	Improving Dublin	900 – –	4,417 5 1½	
	Fish Bounty	1,850 11 5½		
	CONSOLIDATED FUND		514,097 6 -¼	
				518,514 11 1¾
RECEIPTS: CONSOLIDATED FUND:	Customs		1,976,009 – 7¼	
	Excise		1,764,199 19 6	
	Quit Rent		326 9 10½	
	Casualties		4,324 11 –	
	Dismissed and Deceased Collectors		1,892 – 4½	
	Stamps		559,624 15 10	
	The Bank of Ireland, a Composition in lieu of Stamps on their Notes for one year, to 25th March 1808		5,000 – –	
	Postage		71,392 17 2	
	Duty on Wrought Plate		2,898 12 4½	
	Public Coal Yards		450 – –	
	Poundage Fee in one year, to the 5th January 1808		26,934 14 4¼	
	Pell's Fee same time		5,386 19 1¾	
	From the Commissioners of Wide Streets in Dublin, Interest on 38,895 *l.* 19 *s.* 7 *d.*, in Debentures, at 5 *l.* per Cent. per Annum, for one year, to the 25th March 1807; issued to them pursuant to Act of Parliament, Session 1800		1,949 6 –	
	From the Governor and Company of the Bank of Ireland, the Amount due by them to Government, for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, for one year, to the 24th June 1807		2,240 – –	
	From the Board of Works, on Account of the Sales of Old Furniture and Building Materials belonging to Dublin Castle		480 17 2½	
	From Colonel Handfield, Commissary General in Ireland, for Balances due by him to Government, to the 31st December 1800		24,998 13 4¼	
	From the Agent to the Lancashire Fencible Dragoons, Balances due to Government on their Accounts, in the years 1798, 1799, and 1800		3,318 8 8½	
	From the Agent to the Roxburgh and Selkirk ditto, a Balance due to Government on their General Account, from the 1st April 1799 to 31st March 1800		373 12 6	
	From several County Treasurers, per the Receiver General, on Account of Advances made by the Treasury for Enrolling the Militia		1,007 13 –	
	More: per Ditto, Fines levied on Parishes, for Deficiencies in their Proportion of Men for the Army of Reserve		4,700 1 4½	
	From the Commissioners for Paving, &c., the Streets of Dublin, Repayment of so much issued to the late Commissioners, pursuant to 46 Geo. 3, c. 63		15,309 5 6½	
	Gain by Exchange on Sums received from Great Britain		15,973 10 4½	
	From the Commissioners of the Navy in Great Britain, on Account of Advances made by several Collectors in Ireland, for Seamen's Wages, (36,423 *l.* 16 *s.* 4 *d.* British)		39,459 2 8¼	
	From Great Britain, being One-third of the Profit on the 2d, 3d, and 4th Lotteries, for 1806, and the 1st for 1807 (207,604 *l.* 3 *s.* 4 *d.* British)		224,904 10 3¼	
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, part of 1,000,000 *l.* granted by 47 Geo. 3, c. 10		400,000 – –	
	On Debentures, at 4 *l.* per Cent. per Annum, from the 25th December 1807, issued to discharge Debts incurred under several Acts for Paving the Streets of Dublin, &c., and secured by Paving Debentures, bearing a like Interest; pursuant to 47 Geo. 3, c. 109		53,000 – –	
	From Great Britain, a Loan of 2,000,000 *l.* British, for 1807, per 47 Geo. 3, c. 28		2,166,666 13 4	
	More: in part of a Loan of 1,500,000 *l.* British, for 1807, per 47 Geo. 3, c. 46 (699,766 *l.* 13 *s.* 7½ *d.* British)		758,080 11 5	
				8,130,902 6 –
	APPROPRIATED FUNDS: Linen Manufacture		1,745 15 4½	
	Lagan Navigation		1,413 8 1	
	Improving Dublin		10,226 2 2	
	King's Inns		1,111 10 –	
	Royal Exchange and Commercial Buildings		1,535 17 –	
				16,032 12 7½
			£.	8,665,449 9 9¼

Treasury Chambers, Dublin Castle,
1 March 1808.

ONE YEAR; from the 5th January 1807 to the 5th January 1808; together with the REMAINS.
(In Irish Currency.)

		£.	s.	d.	£.	s.	d.
ISSUES: CONSOLIDATED FUND:	Civil List	–	–	–	149,642	3	–
	Pensions	–	–	–	89,639	6	2½
	PERMANENT PARLIAMENT PAYMENTS:						
	Public Infirmaries	3,425	–	–			
	Public Coal Yards	524	18	11½			
	Army Baggage	17,418	6	9¾			
	Police Establishment	15,930	1	6½			
	Inspector General of Prisons	200	–	–			
	Transportation of Felons	1,215	5	2			
	Fees on Auditing Treasury Accounts	888	13	2¼			
	Imprest Office	2,600	–	–			
	Secret Service in detecting Treasonable Conspiracies	7,216	9	9½			
	Annuities and Compensation Allowances	106,457	9	2½			
	Judges' Additional Salaries, &c.	30,769	16	1¾			
	Commission of Inquiry	1,350	–	–			
	Board of Education	281	17	11			
	Lottery Expenses	335	–	3			
					188,612	18	11¾
	MILITARY PURPOSES:						
	Army, including Garrisons, Recruiting, and Contingencies	1,268,528	14	10¼			
	General Officers and Medical Staff	62,304	10	7			
	Muster Master General, &c.	9,466	14	8½			
	Half-pay Officers	24,482	4	8			
	Supernumerary Officers	986	12	6			
	Military Allowances	318	8	10½			
	Reduced and Officiating Chaplains	2,033	6	11¾			
	Officers' Widows	4,628	15	5½			
	Ordnance	519,184	4	6½			
	Barrack Department	371,134	–	3			
	Royal Hospital	40,315	13	4¾			
	Military Hospitals and Royal Military Infirmary	13,062	5	8½			
	Militia	881,835	9	–			
	Volunteer Corps	268,073	12	6			
	Army Extraordinaries	463,524	5	2½			
					3,929,878	19	2
	VOTE OF CREDIT	–	–	–	90,455	6	5¾
	ANNUAL GRANTS:						
	Public Officers, for several Services	1,780	–	–			
	Public Hospitals and Schools	130,776	–	–			
	Miscellaneous Services	145,443	2	8			
	Public Boards	58,100	–	–			
	Commissioners for Paving the Streets of Dublin, &c.	137,000	–	–			
					473,099	2	8
	Improving the Harbour on the North Side of the Hill of Howth near Dublin	4,000	–	–			
	Inland Navigations	35,098	11	6			
	Lottery Prizes	353	–	–			
	Repayment of Fines levied on Parishes for Deficiencies in their Proportion of Men for Army of Reserve	4,560	1	4½			
	Discount on Prompt Payment of Loan Deposits, &c.	12,577	3	11			
	Sinking Fund, and Management	705,103	13	1¼			
	Interest on Funded Debt, and Management	2,653,973	8	3½			
	Interest on Exchequer Bills	9,890	8	2			
					3,425,556	6	4
					8,346,884	2	10
APPROPRIATED FUNDS:	Linen Manufacture	2,755	4	9			
	Lagan Navigation	1,413	8	1			
	Improving Dublin	8,696	2	2			
	King's Inns	929	10	–			
	Royal Exchange, and Commercial Buildings	1,315	17	–			
					15,110	2	–
					8,361,994	4	10
REMAINS, on 5th January 1808.	APPROPRIATED FUNDS:						
	Linen Manufacture	£. 657	4	3½			
	Improving Dublin	2,430	–	–			
	King's Inns	182	–	–	5,339	15	9
	Royal Exchange, and Commercial Buildings	220	–	–			
	Fish Bounty	1,850	11	5½			
	CONSOLIDATED FUND	298,115	9	2¼			
					303,455	4	11¼
				£.	8,665,449	9	9¼

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of the TREASURY in *Ireland*, in

(In Irish Currency.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
REMAINS, on 5th January 1808.	APPROPRIATED FUNDS:									
	Linen Manufacture	657	4	3½						
	Improving Dublin	2,430	–	–						
	King's Inns	182	–	–						
	Royal Exchange and Commercial Buildings	220	–	–						
	Fish Bounty	1,850	11	5½						
					5,339	15	9			
	CONSOLIDATED FUND				298,115	9	2¼			
								303,455	4	11¼
RECEIPTS: CONSOLIDATED FUND:	Customs				2,199,411	17	3¾			
	Excise				1,684,309	14	6			
	Quit Rents				439	9	1¾			
	Casualties				3,919	2	11			
	Dismissed and Deceased Collectors				5,562	18	4½			
	Stamps				572,480	4	11½			
	The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for one year, to 25th March 1809				5,000	–	–			
	Postage				68,900	3	4			
	Public Coal Yards				2,579	12	9			
	Poundage Fee in one year, to the 5th January 1809				26,152	–	–¾			
	Pell's Fee – – – – same time				5,230	7	7¼			
	The Governor and Company of the Bank of Ireland, the Amount due by them to Government, pursuant to 31 Geo. 3, c. 1, for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, for one year, to the 24th June 1808				2,240	–	–			
	From the Grand Canal Company, on further account of 30,000 *l.*, in Exchequer Bills, issued for a Loan to them, pursuant to 38 Geo. 3, c. 79				14,757	18	6			
	From the Commissioners of Wide Streets in Dublin, Interest on 38,985 *l.* 19 *s.* 7 *d.*, in Debentures, at 5 *l.* per Cent. per Annum, for one year, to 25th March 1808; issued to them pursuant to 39 Geo. 3, c. 53				1,949	6	–			
	From the Board of Works, on account of the Sales of old Furniture and Building Materials belonging to Dublin Castle				157	11	4			
	From the Essex Fencible Dragoons, a Balance due to Government on their Forage Accounts, from the 1st July 1798 to 13th June 1799				2,323	5	2			
	More: a Balance due on their General Account, from 10th September 1798 to 14th September 1800				4,437	4	2			
	From the Ancient British Fencible Dragoons, a Balance due to Government on their Forage Accounts, from 1st July 1798 to the 31st October 1799				454	12	3			
	More: on account of 2,044 *l.* 14 *s.* 10 *d.*, the Balance reported by the Commissioners of Imprest Accounts, as due to Government on their Regimental Account, from 1st April 1798 to 31st October 1799				314	16	2½			
	From the 6th Regiment of Foot, so much advanced on their General Account, to 31st March 1798				629	16	4¾			
	From several County Treasurers, per the Receiver General, on account of Fines levied on Parishes for Deficiencies in their Proportion of Men for Army of Reserve and Militia				3,280	–	–			
	Gain by Exchange on Sums received from Great Britain				3,177	–	8¼			
	Gain on Silver Coinage				12,548	–	8			
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages, (36,930 *l.* 14 *s.* British)				40,008	5	2			
	From Great Britain, being One-third of the Profit on the 2d and 3d Lotteries, for 1807, (114,166 *l.* 13 *s.* 4 *d.* British)				123,680	11	1¼			
	On Exchequer Bills, at 5 *l.* per cent. per annum, from 4th January 1809, pursuant to 48 Geo. 3, c. 112				541,666	13	4			
	From Great Britain, to complete a Loan of 1,500,000 *l.* British, for 1807, per 47 Geo. 3, c. 46; 800,233 *l.* 6 *s.* 4½ *d.* British				866,919	8	7			
	More: in part of a Loan of 2,500,000 *l.* British, for 1808, per 48 Geo. 3, c. 76; 2,328,746 *l.* 7 *s.* 11 *d.* British				2,522,808	11	9½			
	For a Loan in Ireland, of 750,000 *l.* Irish, for 1808, per 48 Geo. 3, c. 83				750,000	–	–			
	For a Loan from the Bank of Ireland, of 1,250,000 *l.* Irish, per 48 Geo. 3, c. 103				1,250,000	–	–			
								10,715,338	12	3¾
	APPROPRIATED FUNDS. Linen Manufacture				801	15	2			
	Lagan Navigation				2,600	–	–			
	Improving Dublin				11,648	2	1			
	King's Inns				1,562	3	4			
	Royal Exchange and Commercial Buildings				1,735	14	6			
								18,347	15	1
							£.	11,037,141	12	4

Treasury Chambers, Dublin Castle,
2 March 1809.

ONE YEAR; from the 5th January 1808 to the 5th January 1809; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
CONSOLIDATED FUND: ISSUES:	CIVIL LIST	- - -	144,281 7 1
	PENSIONS	- - -	88,044 9 11
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,500 - -	
	Public Coal Yards	3,088 1 10	
	Army Baggage	26,096 17 9¼	
	Police Establishment	15,917 19 7	
	Inspector General of Prisons	200 - -	
	Transportation of Felons	5,154 12 9	
	Fees on Auditing Treasury Accounts	2,620 12 4¼	
	Imprest Office	2,600 - -	
	Secret Service in detecting Treasonable Conspiracies	8,762 17 8½	
	Annuities and Compensation Allowances	112,445 18 9½	
	Judges' Additional Salaries, &c.	30,313 7 -½	
	Controverted Elections	780 3 6	
	Commission of Inquiry	1,015 - -	
	Board of Education	300 - -	
	Lottery Expenses	319 14 11	
			213,115 6 3
	MILITARY PURPOSES:		
	Army, including Miscellaneous Charges	1,257,442 11 2¼	
	General Officers, Medical Staff, and Officers of Garrisons	70,335 15 4	
	Muster-Master General, &c.	9,516 4 10¼	
	Half-pay Officers	21,920 6 6	
	Supernumerary Officers	842 7 1¾	
	Military Allowances	321 12 4½	
	Reduced and Officiating Chaplains	1,335 12 6	
	Officers' Widows	5,850 18 10½	
	Ordnance	600,417 8 1	
	Barrack Department	381,364 13 8¾	
	Commissariat Establishment	174,302 4 11¾	
	Royal Hospital	63,547 15 3½	
	Military Hospitals and Royal Military Infirmary	14,001 7 5¾	
	Militia	887,020 8 5	
	Volunteer Corps	273,978 1 4	
	Army Extraordinaries	360,091 1 11½	
			4,122,288 10 -½
	VOTE OF CREDIT	- - -	418,230 7 10¾
	ANNUAL GRANTS:		
	Public Officers, for several Services	2,230 - -	
	Public Hospitals and Schools	137,526 - -	
	Miscellaneous Services	116,727 19 6¾	
	Public Boards	53,100 - -	
			309,583 19 6¾
	Inland Navigation	20,488 1 2¾	
	Improving Howth Harbour, to complete 10,000*l.* granted by 45 Geo. 3, c. 113	6,000 - -	
	Repayment of Fines levied on Parishes, for Deficiencies in their Proportion of Men for Army of Reserve	3,160 - -	
	Lottery Prizes	477 - -	
	Principal of Exchequer Bills	400,000 - -	
	Discount on Prompt Payment of Loan Deposits, &c.	43,753 19 5¼	
	Sinking Fund, and Management	755,360 2 3½	
	Interest on Funded Debt, and Management	2,744,093 5 10¼	
	Interest on Exchequer Bills	8,287 13 5	
			3,981,620 2 2¾
			9,277,164 2 11¾
APPROPRIATED FUNDS:	Linen Manufacture	1,185 10 7½	
	Lagan Navigation	2,600 - -	
	Improving Dublin	12,958 2 1	
	King's Inns	637 - -	
	Royal Exchange and Commercial Buildings	1,365 17 6	
	Fish Bounty	1,849 7 6	
			20,595 17 8½
			9,297,760 - 8¼
REMAINS, on 5th January 1809.	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 273 8 10	
	Improving Dublin	1,120 - -	
	King's Inns	1,107 3 4	3,091 13 1½
	Royal Exchange and Commercial Buildings	589 17 -	
	Fish Bounty	1 3 11½	
	CONSOLIDATED FUND		1,736,289 18 6¼
			1,739,381 11 7½
		£.	11,037,141 12 4

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of the Treasury in *Ireland*, in

(In Irish Currency.)

		£. s. d.	£. s. d.	£. s. d.
REMAINS, on 5th January 1809.	APPROPRIATED FUNDS:			
	Linen Manufacture	273 8 10		
	Improving Dublin	1,120 – –		
	King's Inns	1,107 3 4	3,091 13 1½	
	Royal Exchange and Commercial Buildings	589 17 –		
	Fish Bounty	1 3 11½		
	CONSOLIDATED FUND		1,736,289 18 6¼	
				1,739,381 11 7¾
RECEIPTS: CONSOLIDATED FUND:	Customs		2,471,585 13 3¾	
	Excise		1,090,462 3 3¼	
	Quit and Crown Rents		667 18 6¾	
	Casualties		4,043 18 6	
	Dismissed and Deceased Collectors		8,488 18 4¾	
	Stamps		612,151 11 2½	
	The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for One Year, to 25th March 1810		5,000 – –	
	Postage		57,470 7 1	
	Public Coal Yards		2,300 – –	
	Poundage Fee in One Year, to 5th January 1810		25,611 4 1¼	
	Pell's Fee – – – same time		5,122 4 10¾	
	From the Bank of Ireland, the Amount due by them to Government for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, for One Year, to the 24th June 1809		2,240 – –	
	From the Commissioners of Wide Streets in Dublin; Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per cent. per annum, for one year, to 25th March 1809; issued to them pursuant to Act of Parliament, Session 1800		1,949 6 –	
	From the Grand Canal Company, to complete 30,000 *l.* issued to them in Treasury Bills, pursuant to 38 Geo. 3, c. 79		6,296 11 8½	
	From the Agents to several Regiments, for Balances due by them to Government on Accounts prior to the 1st January 1801		16,712 2 11¼	
	From the Agent to the late 24th Dragoons, a Voluntary Contribution of 600 *l.* by said Regiment in the Year 1798, for carrying on the War; with Interest from that period		1,023 8 4½	
	From the Agent to the late Tay Fencibles, a Voluntary Contribution of 300 *l.* 5 *s.* by said Regiment in the Year 1798, for carrying on the War; with Interest from that period		511 6 11	
	From the Collector of Dublin Excise, for an Advance made by the Treasury for enrolling the Militia of the County of Dublin		817 1 3	
	Gain by Exchange on Sums received from Great Britain		2,838 4 2	
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland for Seamen's Wages, 43,136 *l.* 1 *s.* 7 *d.* British		46,730 15 –½	
	From the Paymaster General in Great Britain, on account of Advances by several Collectors in Ireland, on account of Half-pay to reduced Officers and Pensions to Officers' Widows on the British Establishment, 1,101 *l.* 2 *s.* 9 *l.* British		1,192 17 11¼	
	From Great Britain, being One-third of the Profit on Lotteries for 1808, 146,527 *l.* 15 *s.* 6 *d.* British		158,738 8 5½	
	On Exchequer Bills, at 5 *l.* per cent. per annum, pursuant to 49 Geo. 3, c. 79		541,666 13 4	
	For a Loan made in Ireland, pursuant to 49 Geo. 3, c. 78		1,250,000 – –	
	From Great Britain, to complete a Loan of 2,500,000 *l.* British, for 1808, pursuant to 48 Geo. 3, c. 76; 171,253 *l.* 12 *s.* 1 *d.* British		185,524 14 10½	
	More, in part of a Loan of 3,000,000 *l.* British, for 1809, pursuant to 49 Geo. 3, c. 71; 2,608,979 *l.* 7 *s.*—½ *d.* British		2,826,394 5 11½	
				9,325,539 16 3½
	APPROPRIATED FUNDS. Linen Manufacture		1,582 – 8	
	Lagan Navigation		150 – –	
	Improving Dublin		7,343 – –	
	King's Inns		1,107 3 4	
	Royal Exchange and Commercial Buildings		1,775 – –	
				11,957 4 –
			£.	11,076,878 11 11¼

Treasury Chambers, Dublin Castle,
1 March 1810.

ONE Year; from the 5th January 1809 to the 5th January 1810; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES. CONSOLIDATED FUND:	CIVIL LIST	-	147,083 9 -¼
	PENSIONS	-	87,700 15 -½
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	4,900 - -	
	Public Coalyards	524 18 11½	
	Army Baggage	13,313 4 9¾	
	Police Establishments	16,045 10 3½	
	Inspector General of Prisons	200 - -	
	Transportation of Felons	3,115 7 -¼	
	Fees on Auditing Treasury Accounts	2,341 11 4¾	
	Imprest Office	2,600 - -	
	Secret Service in detecting Treasonable Conspiracies	10,309 5 6½	
	Annuities and Compensation Allowances	104,597 11 10¾	
	Judges' Additional Salaries	30,947 7 11½	
	Controverted Elections	4,034 5 3	
	Commissions of Inquiry	4,785 - -	
	Board of Education	300 - -	
			198,014 3 1½
	MILITARY PURPOSES:		
	Army, including Recruiting and Contingencies	1,273,291 9 1	
	General Officers, Medical Staff, and Garrisons	68,125 2 -¼	
	Muster-Master General, &c.	9,466 14 8¼	
	Half-pay Officers	24,063 - 10½	
	Supernumerary Officers	842 18 4¾	
	Military Allowances	275 3 11½	
	Reduced and Officiating Chaplains	1,335 2 11½	
	Officers' Widows	4,379 6 8	
	Ordnance	680,200 - 7	
	Barrack Department	420,251 1 9	
	Commissariat Department	182,950 13 11½	
	Royal Hospital	74,590 - 8½	
	Military Hospitals and Royal Military Infirmary	14,163 5 8	
	Militia	883,880 5 7	
	Volunteer Corps	356,862 17 3	
	Army Extraordinaries	176,935 2 11½	
			4,171,612 7 1¼
	VOTE OF CREDIT	-	222,432 17 6¼
	ANNUAL GRANTS:		
	Public Officers, for several Services	1,780 - -	
	Public Hospitals and Schools	130,721 - -	
	Miscellaneous Services	129,335 13 3¼	
	Public Boards	51,449 - -	
			313,285 13 3¼
	Inland Navigations	56,209 1 -½	
	Improving Howth Harbour, to complete 10,000 *l.* granted Session 1808	3,814 8 8¼	
	Board of First Fruits, in part of 50,000 *l.* granted by 43 Geo. 3, c. 158	24,562 10 -	
	Lottery Prizes	44 - -	
	Principal of Exchequer Bills, issued 24th June 1789, payable 24th June 1795	300 - -	
	Principal of Exchequer Bills, issued 4th January 1809, payable on or before 4th January 1810	541,666 13 4	
	Discount on Prompt Payment of Loan Deposits, &c.	41,255 4 8¾	
	Sinking Fund, and Management	831,541 15 2¼	
	Interest on Funded Debt, and Management	3,026,543 16 9	
	Interest on Exchequer Bills	29,940 11 -½	
			4,555,878 - 9¼
			9,696,007 5 10¼
APPROPRIATED FUNDS:	Linen Manufacture	1,205 3 4	
	Lagan Navigation	150 - -	
	Improving Dublin	7,138 - -	
	Royal Exchange, and Commercial Buildings	1,645 17 -	
			10,139 - 4
			9,706,146 6 2¼
REMAINS on 5th January 1810.	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 650 6 2	
	Improving Dublin	1,325 - -	
	King's Inns	2,214 6 8	
	Royal Exchange and Commercial Buildings	719 - -	4,909 16 9½
	Fish Bounty	1 3 11½	
	CONSOLIDATED FUND	1,365,822 8 11½	
			1,370,732 5 9
		£.	11,076,878 11 11¼

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland*, in

(In Irish Currency.)

		£. s. d.	£. s. d.	£. s. d.
REMAINS on 5th January 1810.	APPROPRIATED FUNDS:			
	Linen Manufacture	650 6 2		
	Improving Dublin	1,325 – –		
	King's Inns	2,214 6 8		
	Royal Exchange and Commercial Buildings	719 – –	4,909 16 9½	
	Fish Bounty	1 3 11½		
	CONSOLIDATED FUND		1,365,822 8 11½	1,370,732 5 9
RECEIPTS. CONSOLIDATED FUND:	Customs		1,512,922 11 4½	
	Excise		1,363,550 16 9½	
	Quit and Crown Rents		74 13 6¾	
	Casualties		3,551 1 –½	
	Dismissed and Deceased Collectors		810 9 2½	
	Stamps		604,826 5 4¾	
	The Bank of Ireland, a Composition in lieu of Stamps, on their Notes, for One Year, to 25th March 1811		5,000 – –	
	Postage		84,000 – –	
	Public Coalyards		1,760 – –	
	Poundage Fee, in one year, to the 5th January 1811		26,240 – 5¾	
	Pells Fee same time		5,247 19 10¾	
	From the Bank of Ireland, the Amount due by them to Government for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, One Year, to the 24th June 1810		2,240 – –	
	From the Commissioners of Wide Streets in Dublin: Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures at 5 *l.* per Cent. per Annum, for One Year, to 25th March 1810: issued to them pursuant to Act of Parliament, Session 1800		1,949 6 –	
	From the Agent to the 83d Foot, an Over-issue on Clothing Allowance charged in their Final Account to the 6th November 1794		937 13 3	
	From the Agent to the late Durham Fencible Cavalry, on account of the Balance due to Government on their Final Account to 21st September 1800		320 8 –	
	From several County Treasurers per the Receiver General, on account of advances made by the Treasury for enrolling Militia		27,164 4 9	
	More per Ditto, on account of Fines levied on Parishes for Deficiencies in their Proportion of Men for the Army of Reserve		2,975 8 5	
	From Sir Charles Saxton, Baronet, so much enclosed to him from Conscience		50 – –	
	Gain by Exchange on Sums received from Great Britain		3,389 1 7½	
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 44,363 *l.* 17 *s.* 11 *d.* British		48,060 17 9	
	From the Paymaster General of Great Britain, on account of Advances made by several Collectors in Ireland, for Half-pay to Reduced Officers on the British Establishment, 2,539 *l.* 6 *s.* 11 *d.* British		2,750 19 2	
	From Great Britain, being One-third of the Profit on Lotteries for 1809—174,416 *l.* 13 *s.* 3 *d.* British		188,951 7 8	
	More, being Profit on Dollar Silver left at the Mint, 76 *l.* 14 *s.* 4 *d.* British		83 2 2	
	On Debentures, at 5 *l.* per Cent. per Annum, issued pursuant to 45 Geo. 3, c. 43, for improving Post Roads in Ireland		6,198 – –	
	From Great Britain, to complete a Loan of 3,000,000 *l.* British for 1809, pursuant to 49 Geo. 3, c. 71—391,020 *l.* 12 *s.* 11½ *d.* British		423,605 14 –½	
	More, on account of Loans amounting to 5,400,000 *l.* British for 1810, pursuant to 50 Geo. 3, cc. 45 and 68—4,821,926 *l.* 9 *s.* 4 *d.* British		5,223,753 13 5¾	
				9,540,413 14 –¾
	APPROPRIATED FUNDS: Linen Manufacture		1,036 15 10	
	Lagan Navigation		2,750 – –	
	Improving Dublin		10,910 17 –	
	King's Inns		2,888 3 4	
	Royal Exchange and Commercial Buildings		1,709 7 6	
				19,295 3 8
			£.	10,930,441 3 5¾

Treasury Chambers, Dublin Castle,
1 March 1811.

ONE YEAR; from the 5th January 1810 to the 5th January 1811; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	- - -	147,822 2 6¾
	PENSIONS	- - -	85,038 11 5
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,250 - -	
	Public Coal Yards	4,866 9 6	
	Army Baggage	6,839 10 6¼	
	Police Establishment	15,212 16 10	
	Inspector General of Prisons, &c.	2,789 10 1	
	Transportation of Felons	5,899 3 2	
	Fees on auditing Treasury Accounts	1,065 19 6¾	
	Imprest Office	2,630 18 6½	
	Secret Service in detecting Treasonable Conspiracies	9,278 7 -	
	Annuities and Compensation Allowances	100,758 16 3¾	
	Judges' additional Salaries, &c.	39,597 4 -	
	Commissions of Inquiry	3,900 - -	
	Board of Education	300 - -	
	Lottery Expenses	623 1 2¼	
			197,011 16 8½
	MILITARY PURPOSES:		
	Army, including Contingencies	769,109 17 7	
	General Officers, Medical Staff, and Garrisons	59,311 18 6	
	Muster Master General, &c.	9,239 1 9½	
	Half-pay Officers	22,297 5 6¾	
	Supernumerary Officers	842 18 4¾	
	Military Allowances	299 7 9½	
	Reduced and Officiating Chaplains	1,515 - 1¼	
	Officers' Widows	4,131 5 6½	
	Ordnance	525,404 17 7½	
	Barrack Department	483,346 7 9¾	
	Commissariat Department	134,354 6 4½	
	Royal Hospital	71,941 10 10½	
	Military Hospitals, and Royal Military Infirmary	14,820 2 10	
	Militia	932,123 1 4⅝	
	Volunteer Corps	247,201 17 11½	
	Army Extraordinaries	190,917 14 6¾	
			3,466,856 14 7¼
	VOTE OF CREDIT	- - -	169,804 9 8
	ANNUAL GRANTS:		
	Public Officers for several Services	1,200 - -	
	Public Hospitals and Schools	165,527 - -	
	Miscellaneous Services	151,254 16 11½	
	Public Boards	106,405 - -	
			424,386 16 11½
	Inland Navigations	35,169 18 6¼	
	Board of First Fruits	33,949 4 5	
	Premium on raising Flax Seed in Ireland	21,666 13 4	
	Improving Post Roads in Ireland	26,001 4 6	
	Repayment of Fines levied for Deficiencies of Men for Army of Reserve	1,040 - -	
	On account of the Balance due by Ireland, on Contribution Account for the Year 1809	1,375,833 6 8	
	Lottery Prizes	89 - -	
	Principal of Exchequer Bills, issued 4th January 1810, payable on or before 4th January 1811	541,666 13 4	
	Discount on prompt Payment of Loan Deposits, &c.	21,190 18 4	
	Sinking Fund and Management	912,238 15 7	
	Interest on Funded Debt and Management	3,153,387 - 10¾	
	Interest on Exchequer Bills	32,118 13 -	
			6,154,351 8 7
			10,645,272 - 6
APPROPRIATED FUNDS:	Linen Manufacture	1,526 12 9	
	Lagan Navigation	2,750 - -	
	Improving Dublin	11,077 8 3	
	King's Inns	4,537 - -	
	Royal Exchange and Commercial Buildings	1,922 17 6	
			21,813 18 6
			10,667,085 19 -
REMAINS on 5th January 1811.	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 160 9 3	
	Improving Dublin	1,158 8 9	
	King's Inns	565 10 -	
	Royal Exchange, &c.	505 10 -	2,391 1 11½
	Fish Bounty	1 3 11½	
	CONSOLIDATED FUND	260,964 2 6¼	
			263,355 4 5¾
		£.	10,930,441 3 5¾

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of the TREASURY in *Ireland*, in

(In Irish Currency.)

			£. s. d.	£. s. d.
RECEIPTS:	REMAINS on 5th January 1811.	APPROPRIATED FUNDS:		
		Linen Manufacture	160 9 3	
		Improving Dublin	1,158 8 9	
		King's Inns	565 10 –	2,391 1 11½
		Royal Exchange and Commercial Buildings	505 10 –	
		Fish Bounty	1 3 11½	
		CONSOLIDATED FUND:		260,964 2 6¼
	CONSOLIDATED FUND:			263,355 4 5¾
		Customs		1,787,494 17 11½
		Excise		1,598,786 8 5¾
		Quit Rents		210 18 4½
		Casualties		2,926 19 3½
		Dismissed and Deceased Collectors		2,822 2 7
		Stamps		657,554 5 2
		The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for one year, to 25th March 1812		7,000 – –
		Postage		84,000 – –
		Public Coal Yards		1,726 – –
		Poundage Fee, in one year, to the 5th January 1812		25,370 14 2½
		Pells Fee same time		5,074 2 1½
		From the Bank of Ireland, the Amount due by them to Government for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, one year, to the 24th June 1811		2,240 – –
		From the Commissioners of Wide Streets in Dublin; Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per Cent. per Annum for one year, to 25th March 1811: issued to them pursuant to Act of Parliament, Session 1800		1,949 6 –
		From the Trustees to the Limerick Post Road, one year's Interest and Sinking Fund on 6,198 *l.*, issued to them in Debentures, pursuant to 45 Geo. 3, c. 43		433 17 2
		From several County Treasurers, per the Receiver General, on account of Advances made for improving Post Roads in Ireland		13,944 18 4½
		More, per ditto, for Fines levied on Parishes for Deficiencies in their proportion of Men for the Militia		2,872 6 2½
		From the Rev. Frederick Draffen and Martha Stringer, so much formerly advanced them as suffering Loyalists		225 2 9
		From the Agent to the 31st Regiment of Foot, balance of their General Account with Government, from the 1st to the 26th June 1800		148 18 2
		From the Agent to the Bredalbane Fencibles, balance of their General Account with Government, to the 31st December 1800		1,315 – 7¾
		From the Board of Works, for old Furniture sold by Auction, belonging to Government		340 18 1½
		From Sir Charles Saxton, Bart,, so much enclosed to him from Conscience		25 – –
		From the Sheriffs of the City of Waterford 500 *l.*, levied by Order of the Court of Exchequer in Great Britain, pursuant to 41 Geo. 3, c. 90, deducting 27 *l.* 10 *s.* their Fees		472 10 –
		Gain by Exchange on Sums received from Great Britain		4,041 – 9
		From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 48,202 *l.* 10 *s.* 6 *d.* British		52,219 8 –½
		From the Paymaster General of Great Britain, on account of Advances made by several Collectors in Ireland, for Half-pay to reduced Officers, Pensions to Officers' Widows, &c. on the British Establishment, 3,080 *l.* 18 *s.* 5 *d.* British		3,337 13 3½
		From Great Britain, being One-third of the Profit on the Lotteries for 1810, 104,250 *l.* British		112,937 10 –
		On Exchequer Bills at 5 *l.* per Cent. per Annum, from 25th March 1811, issued pursuant to 50 Geo. 3, c. 101		216,000 – –
		On ditto, at 5 *l.* per Cent. per Annum, from 30th September 1811, issued pursuant to 51 Geo. 3, c. 88		216,666 13 4
		On ditto, at 5 *l.* per Cent. per Annum, from 24th December 1811, issued pursuant to 51 Geo. 3, c. 5		1,000,000 – –
		On Debentures, at 5 *l.* per Cent. per Annum, issued pursuant to 45 Geo. 3, c. 43, for improving Post Roads		1,000 – –
		For a Loan in Ireland, pursuant to 51 Geo. 3, c. 22		2,500,000 – –
		From Great Britain, to complete Loans amounting to 5,400,000 *l.* British, for the service of the year 1810, pursuant to 50 Geo. 3, c. 45 & 68, 578,073 *l.* 10 *s.* 8 *d.* British		626,246 6 6¼
		More, in part of 4,500,000 *l.* British, for the Public Service in Ireland in 1811, pursuant to 51 Geo. 3, c. 49, 2,566,479 *l.* 14 *s.* 8 *d.* British		2,780,353 – 10
				11,709,735 18 4
	APPROPRIATED FUNDS:	Linen Manufacture		189 7 4
		Lagan Navigation		2,900 – –
		Improving Dublin		10,130 – –
		King's Inns		1,391 – –
		Royal Exchange, and Commercial Buildings		1,830 – –
		Lighthouse Duties		16,352 8 5½
				32,792 15 9½
			£.	12,005,883 18 7¼

Treasury Chambers, Dublin Castle,
2 March 1812.

ONE YEAR; from the 5th January 1811 to the 5th January 1812; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	- - -	141,615 12 2¾
	PENSIONS	- - -	87,842 - 9
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,400 - -	
	Public Coal Yards	1,762 1 2½	
	Army Baggage	9,167 3 3	
	Police Establishment	15,909 15 11	
	Inspector General of Prisons, &c.	16,887 - 10¼	
	Transportation of Felons	5,580 16 2	
	Fees on auditing Treasury Accounts	1,304 12 9	
	Imprest Office	2,600 - -	
	Secret Service in detecting Treasonable Conspiracies	12,371 2 8	
	Annuities and Compensation Allowances	97,283 9 10	
	Judges' additional Salaries, &c.	37,637 13 3	
	Commission of Inquiry	1,500 - -	
	Board of Education	300 - -	
	Lord Lieutenant's additional Salary	13,374 7 4	
			219,078 3 2¾
	MILITARY PURPOSES:		
	Army, Including Contingencies	872,796 14 7¼	
	General Officers, Medical Staff, and Garrisons	85,885 5 2¼	
	Muster Master General, &c.	17,327 9 11¾	
	Half-pay Officers	27,536 12 6	
	Supernumerary Officers	842 18 4¾	
	Military Allowances	267 15 9½	
	Superannuated Officers	3,830 15 10¼	
	Officiating Clergymen and Retired Chaplains	927 14 4½	
	Officers' Widows	5,431 4 1¾	
	Barrack Department	442,885 2 -¾	
	Commissariat Establishment	227,405 4 7¼	
	Royal Hospital	76,544 13 1½	
	Military Hospitals, and Royal Military Infirmary	16,443 11 1	
	Militia	987,449 17 4	
	Volunteer Corps	175,008 1 2½	
	Army Extraordinaries	216,662 8 1½	
	Ordnance	512,579 7 1	
			3,669,824 15 5½
	VOTE OF CREDIT	- - -	172,568 3 2¾
	ANNUAL GRANTS:		
	Public Officers, for several Services	1,200 - -	
	Public Hospitals and Schools	182,768 - -	
	Miscellaneous Services	161,084 4 9	
	Public Boards	105,620 - -	
			450,672 4 9
	Inland Navigations	- - -	10,309 5 6¾
	Board of First Fruits	- - -	33,459 4 5
	Commissioners for Draining Bogs, to complete 12,000 *l.* granted by 50 Geo. 3, c. 115	- - -	3,000 - -
	For the Works at the Harbour of Howth, to complete 35,000 *l.* granted by ditto	- - -	10,000 - -
	For erection of a Pier at Ardglass, in further part of 15,883 *l.* 16 *s.* 8 *d.* granted by ditto	- - -	5,000 - -
	For the purchase of the Prisage and Butlerage of Wines, granted by ditto	- - -	216,000 - -
	Relief of suffering Loyalists	- - -	42 12 5½
	Improving Post Roads	- - -	59,673 12 9
	Repayment of Money levied by Order of the British Court of Exchequer, pursuant to 41 Geo. 3, c. 90	- - -	472 10 -
	On account of the Balance due by Ireland, on the Joint Expenditure of the United Kingdom, to 5th January 1811	- - -	1,587,083 6 8
	Lottery Prizes	- - -	65 - -
	Principal of Exchequer Bill, payable 25th March 1803	- - -	50 - -
	Discount on prompt Payment of Loan Deposits, &c.	- - -	17,338 - 1¼
	Sinking Fund, and Management	- - -	997,699 11 2
	Interest, &c. on Funded Debt and Management	- - -	3,481,887 17 1½
	Interest on Exchequer Bills	- - -	18,451 5 -
			11,182,133 4 10¾
APPROPRIATED FUNDS:	Lagan Navigation	2,900 - -	
	Improving Dublin	10,928 8 9	
	King's Inns	803 16 8	
	Royal Exchange and Commercial Buildings	1,735 10 -	
	Lighthouse Duties	11,908 18 2	
			28,276 13 7
			11,210,409 18 5¾
REMAINS on 5th January 1812.	APPROPRIATED FUNDS:		
	Linen Manufacture £. 349 16 7		
	Improving Dublin 360 - -		
	King's Inns 1,152 13 4	6,907 4 2	
	Royal Exchange and Commercial Buildings 600 - -		
	Fish Bounty 1 3 11½		
	Lighthouse Duties 4,443 10 3½		
	CONSOLIDATED FUND:	788,566 15 11½	
			795,474 - 1½
		£.	12,005,883 18 7¼

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of the TREASURY in *Ireland*, in

(In Irish Currency.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
REMAINS on 5th January 1812.	APPROPRIATED FUNDS:									
	Linen Manufacture	319	16	7						
	Improving Dublin	360	–	–						
	King's Inns	1,152	13	4						
	Royal Exchange and Commercial Buildings	600	–	–						
	Fish Bounty	1	3	11½						
	Lighthouse Duties	4,443	10	3½						
					6,907	4	2			
	CONSOLIDATED FUND				788,566	15	11½	795,474	–	1½
RECEIPTS: CONSOLIDATED FUND:	Customs				2,104,496	12	4¾			
	Excise				1,990,702	5	7¼			
	Quit Rents				144	19	8¼			
	Casualties				6,947	12	7¾			
	Dismissed and Deceased Collectors				3,477	17	6			
	Stamps				672,284	10	11¾			
	The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for one year to 25th March 1812				7,000	–	–			
	Postage				86,000	–	–			
	Public Coal Yards				640	–	–			
	Poundage Fee, in one year, to the 5th January 1813				25,606	11	2¼			
	Pells Fee – – – – same time				5,121	5	10½			
	From the Bank of Ireland, the Amount due by them to Government, for Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, for one year, to the 24th June 1812				2,240	–	–			
	From the Commissioners of Wide Streets in Dublin; Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per Cent. per Annum for one year, to 25th March 1812, issued to them pursuant to Act of Parliament, Session 1800				1,949	6	–			
	From the Treasurer of the County of Westmeath, being Fines on Parishes for Deficiencies in their proportion of Men for the Militia				759	7	5			
	From the Trustees to the Limerick Post Roads, half-a-year's Interest and Sinking Fund on 6,198 *l.* issued to them in Debentures, pursuant to 45 Geo. 3, c. 43				216	18	7			
	From several County Treasurers per the Receiver General, on account of Advances made for improving Post Roads in Ireland				19,605	16	9			
	More, per ditto, on account of Advances for building Gaols				2,033	7	1			
	From the Representative of the late James Corry, Secretary to the Trustees of the Linen Manufacture, the Balance of their Final Account to 24th March 1797				1,488	6	2½			
	From Sir Charles Saxton, Baronet, so much enclosed to him from Conscience				25	–	–			
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 60,258 *l.* 8 *s.* 3 *d.*, British				65,279	18	11¼			
	From the Paymaster General of Great Britain, on account of Advances made by several Collectors in Ireland, on account of Half-pay to reduced Officers, and Pensions to Officers' Widows, &c. on the British Establishment, 3,157 *l.* 16 *s.* 2 *d.*, British				3,120	19	2¼			
	From Great Britain, being one-third of the Profit on Lotteries for 1811, 116,500 *l.*, British				126,208	6	8			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from 12th July 1812, issued pursuant to 51 Geo. 3, c. 35				18,461	2	2			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from the 24th December 1812, issued pursuant to 52 Geo. 3, c. 90				500,000	–	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, from the 24th December 1812, issued pursuant to 52 Geo. 3, c. 113				1,216,666	13	4			
	On Debentures at 5 *l.* per Cent. per Annum, issued pursuant to 45 Geo. 3, c. 43, for improving Post Roads				13,000	–	–			
	For a Loan in Ireland, pursuant to 52 Geo. 3, c. 70				1,500,000	–	–			
	From Great Britain, to complete 4,500,000 *l.* British, for the Public Service in Ireland, pursuant to 51 Geo. 3, c. 49, 1,933,520 *l.* 5 *s.* 4 *d.*, British				2,094,646	19	2			
	More, in part of a Loan of 4,350,000 *l.* British, for the service of the Year 1812, pursuant to 52 Geo. 3, c. 85, 2,477,068 *l.* 6 *s.* 9½ *d.*, British				2,683,490	13	11½			
								13,151,014	11	3½
	APPROPRIATED FUNDS: Linen Manufacture				155	18	11			
	Lagan Navigation				1,900	–	–			
	Improving Dublin				12,507	–	–			
	King's Inns				1,993	6	8			
	Royal Exchange and Commercial Buildings				2,260	–	–			
	Lighthouse Duties				34,611	17	–½			
								53,428	2	7½
							£.	13,999,916	14	–½

Treasury, Dublin Castle,
20 March 1813.

ONE YEAR; from the 5th January 1812 to the 5th January 1813; together with the REMAINS.
(In Irish Currency.)

		£.	s.	d.	£.	s.	d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	-	-	-	143,049	3	-¾
	PENSIONS	-	-	-	86,237	1	1¼
	PERMANENT PARLIAMENT PAYMENTS:						
	Public Infirmaries	3,550	-	-			
	Public Coal Yards	2,380	12	4¼			
	Army Baggage	17,141	18	8½			
	Police Establishment	15,203	5	6½			
	Inspector General of Prisons, &c.	34,382	14	11			
	Transportation of Felons, &c.	10,958	15	7¾			
	Fees on auditing Treasury Accounts	1,065	19	6¾			
	Imprest Office	8,375	10	8			
	Secret Service in detecting Treasonable Conspiracies	9,278	7	-			
	Annuities and Compensation Allowances	97,359	14	5½			
	Judges' additional Salaries, &c.	38,770	10	7			
	Commission of Inquiry	1,500	-	-			
	Board of Education	300	-	-			
	Lord Lieutenant's additional Salary	4,747	4	1			
					245,014	13	6¾
	MILITARY PURPOSES:						
	Army, including Contingencies	806,240	14	1¾			
	General Officers, Medical Staff, and Garrisons	86,895	17	8½			
	Muster Master General, &c.	14,622	12	8¾			
	Half-pay Officers	25,178	18	3			
	Supernumerary Officers	961	13	1¼			
	Military Allowances	664	2	9½			
	Superannuated Officers	4,365	1	10¼			
	Officiating Clergymen and Retired Chaplains	1,134	2	5			
	Officers' Widows	6,362	5	11			
	Barrack Department	431,952	1	3½			
	Commissariat Establishment	212,583	2	2¼			
	Royal Hospital	80,313	7	1½			
	Military Hospitals, and Royal Military Infirmary	22,637	12	4¼			
	Militia	1,147,468	15	7½			
	Volunteer Corps	223,945	7	7			
	Army Extraordinaries	143,553	14	6¾			
	Ordnance	514,547	-	11			
					3,723,426	10	6½
	VOTE OF CREDIT	-	-	-	33,531	9	1¼
	ANNUAL GRANTS:						
	Public Officers for several Services	1,200	-	-			
	Public Hospitals and Schools	173,089	-	-			
	Miscellaneous Services	164,046	6	1			
	Public Boards	112,765	-	-			
					451,100	6	1
	Inland Navigations	-	-	-	13,402	1	2¾
	Board of First Fruits	-	-	-	5,895	16	5
	Improving Post Roads	-	-	-	76,961	4	10
	Balance due the Bank of Ireland on 200,000 *l.* advanced for relief of Commercial Credit	-	-	-	18,461	2	2
	On account of the Balance due by Ireland on the Joint Expenditure of the United Kingdom, to the 5th January 1812	-	-	-	1,794,299	-	-
	Lottery Prizes	-	-	-	72	-	-
	Principal of Exchequer Bills	-	-	-	1,216,666	13	4
	Discount on Prompt Payment of Loan Deposits, &c.	-	-	-	36,826	5	-
	Sinking Fund and Management	-	-	-	1,058,563	1	5¼
	Interest, &c. on Funded Debt and Management	-	-	-	3,580,205	5	1
	Interest on Exchequer Bills	-	-	-	96,196	5	9
					12,579,907	18	8
APPROPRIATED FUNDS:	Linen Manufacture	349	16	7			
	Lagan Navigation	1,900	-	-			
	Improving Dublin	11,477	-	-			
	King's Inns	985	16	9			
	Royal Exchange and Commercial Buildings	2,030	-	-			
	Lighthouse Duties	36,547	11	10			
					53,290	5	2
					12,633,198	3	10
REMAINS on 5th January 1813.	APPROPRIATED FUNDS:						
	Linen Manufacture	£. 155	18	11			
	Improving Dublin	1,390	-	-			
	King's Inns	2,160	3	3			
	Royal Exchange and Commercial Buildings	830	-	-	7,045	1	7½
	Fish Bounty	1	3	11½			
	Lighthouse Duties	2,507	15	6			
	CONSOLIDATED FUND	-	-	-	1,359,673	8	7¼
					1,366,718	10	2¾
				£.	13,999,916	14	-¾

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of the TREASURY in *Ireland*, in

(In Irish Currency.)

		£. s. d.	£. s. d.	£. s. d.
REMAINS on 5th January 1813.	APPROPRIATED FUNDS:			
	Linen Manufacture	155 18 11		
	Improving Dublin	1,390 – –		
	King's Inns	2,160 3 3		
	Royal Exchange and Commercial Buildings	830 – –	7,045 1 7½	
	Fish Bounty	1 3 11½		
	Lighthouse Duties	2,507 15 6		
	CONSOLIDATED FUND		1,359,673 8 7¼	
				1,366,718 10 2
RECEIPTS: CONSOLIDATED FUND:	Customs		2,224,196 16 4	
	Excise		1,970,643 13 3¼	
	Quit and Crown Rents		361 1 1¾	
	Casualties		4,996 10 8	
	Dismissed and Deceased Collectors		4,425 15 8½	
	Stamps		717,353 – –¼	
	The Bank of Ireland, a Composition in lieu of Stamps on their notes, for one year, to 25th March 1813		7,000 – –	
	Postage		96,000 – –	
	Poundage Fee, in the one year, to the 5th January 1814		30,817 16 –½	
	Pells Fee same time		6,163 10 7¼	
	From the Commissioners of the Navy in Great Britain on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 60,901 *l.* – *s.* 1 *d.* British		65,976 1 9	
	From the Paymaster General of Great Britain, on account of Advances made by several Collectors in Ireland, for Half-pay to Reduced Officers, Pensions to Officers' Widows, &c. on the British Establishment, 4,877 *l.* 1 *s.* 7 *d.* British		5,283 10 –½	
	From Great Britain, being One-third of the Profit on Lotteries for 1812, 122,416 *l.* 13 *s.* 4 *d.* British		132,618 1 1	
	From the Director of Public Coal Yards in Dublin, on account of Coals sold in said Yards		440 – –	
	From the Bank of Ireland, the Amount due by them to Government as Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, one year, to the 24th June 1813		2,240 – –	
	From the Commissioners of Wide Streets in Dublin, Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures at 5 *l.* per Cent. per Annum, for one year, to 25th March 1813; issued pursuant to 39 Geo 3, c. 53		1,949 6 –	
	From the Board of First Fruits on account of Advances for Building Churches and Glebe Houses		3,985 14 9	
	From the Trustees of the Cork Post Roads, half-a-year's Interest and Sinking Fund, on 12,000 *l.* issued to them in Debentures, pursuant to 45 Geo. 3, c. 43		420 – –	
	From several County Treasurers, per the Receiver General, on account of Advances made for improving Post Roads in Ireland		30,752 13 11½	
	More, per Receiver General, on account of Advances for Building Gaols		4,466 13 2	
	On account of an Advance made for Repairs of the House of Correction, James's-street, Dublin		206 15 –	
	From the Bank of Ireland, on account of 18,461 *l.* 2 *s.* 2 *d.* the Balance paid to them from the Treasury, on an Advance for the relief of Commercial Credit, pursuant to 51 Geo. 3, c. 35		18,100 14 3	
	From the Board of Works, for old Furniture sold by auction, belonging to Government		76 8 8½	
	From William Gregory, Esquire, and the Reverend Mr. Quarry, so much enclosed to them from Conscience		85 3 10	
	From Hibernus, per the Right Honourable William Fitzgerald, a Gift to the Irish Government		105 – –	
	Gain by Exchange on 650,000 *l.* remitted Puget, Bainbridge & Co. to pay to the British Exchequer 600,000 *l.* British, on account of the Balance due by Ireland on Joint Expenditure, to 5th January 1813		25,066 1 8½	
	From Puget, Bainbridge & Co. two days' Interest on 800,000 *l.* British Exchequer Bills received in payment of Bills drawn by the Irish Treasury, on the Paymaster General of Great Britain		227 10 –	
	More; a Dividend of 7 *d.* in the 1 *l.* on 12,462 *l.* 14 *s.* 9 *d.* from the Estate of Brown and Collison, formerly Agents for payment of Irish Life Annuities in London		393 6 2	
	From the Agent to the Midlothian Fencible Dragoons, the balance of their Forage Account, to 24th June 1799		15 7 8¾	
	From the Agent to the Tay Fencible Infantry, balance of their General Account, to 31 March 1800		302 7 1¼	
	From Brigadier General Prince, balance of his Contingent Account, to 31 March 1800		169 10 1	
	On Exchequer Bills at 5 *l.* per cent. per Annum, from 5th January 1814, pursuant to 53 Geo. 3, c. 80		330,000 – –	
	For a Loan in Ireland, pursuant to 53 Geo. 3, c. 61		2,000,000 – –	
	From Great Britain, to complete a Loan of 4,350,000 *l.* British, pursuant to 52 Geo. 3, c. 85, 1,872,931 *l.* 13 *s.* 2½ *d.* British		2,029,009 6 –½	
	More; on account of a Loan of 6,000,000 *l.* British, pursuant to 53 Geo. 3, c. 69, 3,274,017 *l.* 18 *s.* 9½ *d.* British		3,546,852 15 4	
				13,260,700 10 5
APPROPRIATED FUNDS:	Linen Manufacture		249 11 11½	
	Improving Dublin		8,902 – –	
	King's Inns		2,630 6 8	
	Royal Exchange and Commercial Buildings		2,048 – –	
	Lighthouse Duties		23,940 8 –½	
				37,770 6 8
			£.	14,665,189 7 4

Treasury Chambers, Dublin Castle,
31 March 1814.

ONE YEAR; from the 5th January 1813 to the 5th January 1814; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	Civil List	- - -	182,695 1 8
	Pensions, to the 25th March 1813	- - -	43,149 4 -½
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,450 - -	
	Public Coal Yards	1,130 17 11	
	Army Baggage	15,234 14 11	
	Police Establishment	15,386 1 1¼	
	Inspector General of Prisons, &c.	34,083 1 8½	
	Transportation of Felons, &c.	16,594 13 7¼	
	Fees on auditing Treasury Accounts	1,065 19 6¾	
	Imprest Office	18,846 6 10½	
	Secret Service in detecting Treasonable Conspiracies	9,278 7 -	
	Annuities and Compensation Allowances	96,095 18 -½	
	Judges' additional Salaries, &c.	40,208 15 4¾	
	Controverted Elections	1,151 - -	
	Commissions of Inquiry	2,465 9 3¼	
	Board of Education	300 - -	
	Retired Militia Officers	82 4 -	
	Lord Lieutenant's additional Salary	419 7 11½	
			255,792 17 4¾
	MILITARY PURPOSES:		
	Army, including Contingencies	846,854 5 -½	
	General Officers, Medical Staff, and Garrisons	101,085 7 4	
	Muster Master General, &c.	10,965 12 6½	
	Half-pay Officers	22,961 8 6	
	Supernumerary Officers	963 6 5¼	
	Military Allowances	592 14 1	
	Superannuated Officers	4,510 4 5¼	
	Officiating Clergymen and Retired Chaplains	1,209 10 4½	
	Officers' Widows	6,088 10 2½	
	Barrack Department	368,306 13 5¼	
	Commissariat Establishment	209,466 9 2½	
	Royal Hospital, Kilmainham	93,016 18 2	
	Military Hospitals, and Royal Military Infirmary	23,777 5 5½	
	Militia	1,155,164 7 5¼	
	Volunteer Corps	212,629 5 3½	
	Army Extraordinaries	54,717 3 9¼	
	Ordnance	563,004 17 10	
			3,675,313 19 6¾
	VOTE OF CREDIT	- - -	41,621 12 7½
	ANNUAL GRANTS:		
	Public Officers, for several Services	1,200 - -	
	Public Hospitals and Schools	179,226 10 5	
	Miscellaneous Services	166,382 18 7¾	
	Public Boards	173,457 5 6¾	
			520,266 14 7½
	Inland Navigations	- - -	10,309 5 6¾
	Pier at Ardglass, in the County of Down, to complete 15,883 *l.* 16 *s.* 8 *d.*, granted by 50 Geo. 3, c. 115	- - -	5,883 16 8
	Improving Post Roads	- - -	57,796 13 -½
	On Account of the Balance due by Ireland, on the Joint Expenditure of the United Kingdom, to the 5th January 1813	- - -	2,820,409 11 8
	Lottery Prizes	- - -	79 - -
	Principal of Exchequer Bills	- - -	348,423 12 2
	Discount on Prompt Payment of Loan Deposits, &c.	- - -	26,053 12 3
	Sinking Fund and Management	- - -	1,105,968 4 1¾
	Interest, &c. on Funded Debt and Management	- - -	4,020,203 13 2¼
	Interest on Exchequer Bills	- - -	122,648 2 5
			13,236,615 1 -¼
APPROPRIATED FUNDS:	Linen Manufacture	170 3 10½	
	Improving Dublin	9,362 - -	
	King's Inns	1,659 13 3	
	Royal Exchange and Commercial Buildings	2,128 - -	
	Lighthouse Duties	25,169 3 4¾	
			38,489 - 6¼
			13,275,104 1 6½
REMAINS, on 5th January 1814.	APPROPRIATED FUNDS:		
	Linen Manufacture	£. 235 7 -	
	Improving Dublin	930 - -	
	King's Inns	3,130 16 8	
	Royal Exchange and Commercial Buildings	750 - -	6,326 7 9¼
	Fish Bounty	1 3 11½	
	Lighthouse Duties	1,279 - 1¾	
	CONSOLIDATED FUND	1,383,758 18 -¾	
			1,390,085 5 10
		£.	14,665,189 7 4½

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland*, in

(In Irish Currency.)

			£.	s.	d.	£.	s.	d.	£.	s.	d.
RECEIPTS:	REMAINS, ON 5th January 1814.	APPROPRIATED FUNDS:									
		Linen Manufacture	235	7	–						
		Improving Dublin	930	–	–						
		King's Inns	3,130	16	8						
		Royal Exchange and Commercial Buildings	750	–	–	6,326	7	9¼			
		Fish Bounty	1	3	11½						
		Light House Duties	1,279	–	1¾						
		CONSOLIDATED FUND				1,383,758	18	–¾			
									1,390,085	5	10
	CONSOLIDATED FUND:	Customs				1,880,968	2	6½			
		Excise				2,810,589	1	6¾			
		Quit Rents				133	8	5¼			
		Casualties				4,315	16	4¼			
		Dismissed and Deceased Collectors				5,166	9	3¼			
		Stamps				692,375	13	3½			
		The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for one year, to 25th March 1815				7,000	–	–			
		Postage				89,000	–	–			
		Poundage Fee, in the year, to the 5th January 1815				30,125	14	1¾			
		Pell's Fee – same time				6,025	1	8¼			
		Treasury Fees, from the 1st August 1814 to the 5th January 1815				990	16	–			
		Hospital Fee – same time				3,404	13	5¾			
		From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 66,215 *l.* 13 *s.* 1 *d.* British				71,733	12	6			
		From the Paymaster General of Great Britain, on account of Advances made by several Collectors in Ireland, for Half-pay to reduced Officers, Pensions to Officers' Widows, &c., on the British Establishment, 5,170 *l.* 17 *s.* 7 *d.* British				5,601	15	8½			
		From Great Britain, being One-third of the Profit on Lotteries for 1813, £.117,194. 8 *s.* 9 *d.* British				126,960	12	9¾			
		From the Director of Public Coal Yards in Dublin, on account of Coals sold in said Yards				1,690	–	–			
		From the Bank of Ireland, the Amount due by them to Government as Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, one year, to the 24th June 1814				2,240	–	–			
		From the Commissioners of Wide Streets in Dublin, Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per cent. per annum, for one year, to 25th March 1814; issued pursuant to 39 Geo. 3, c. 53				1,949	6	–			
		From the Board of First Fruits, on account of Advances for Building Churches and Glebe Houses				2,880	3	2			
		From the Trustees for the Cork and Kilcullen Post Roads, for Interest and Sinking Fund, to the 29th September 1814, on the amount of Debentures issued to them pursuant to 45 Geo. 3, c. 43				1,344	–	–			
		From several County Treasurers, per the Receiver General, on account of Advances made for improving Post Roads in Ireland				53,396	12	11½			
		More, per the Receiver General, on account of Building Gaols				12,542	6	2			
		From William Gregory, Esq., so much enclosed to him from Conscience				25	–	–			
		Gain by Exchange on 1,365,000 *l.* remitted Puget, Baicbridge, & Co. to pay to the British Exchequer 1,260,000 *l.* British, on account of Balance due by Ireland on Joint Expenditure, to the 5th January 1814				38,773	13	5¾			
		From the 31st (St. Leger's) Light Dragoons, Balance of their General Account, from the 5th November 1794 to the 30th May 1795				5,941	17	1½			
		On Exchequer Bills, at 5 *l.* per Cent. per Annum, part of 1,716,666 *l.* 13 *s.* 4 *d.*, pursuant to 54 Geo. 3, c. 75				1,700,000	–	–			
		On Debentures at 5 *l.* per Cent. per Annum, issued pursuant to 45 Geo. 3, c 43, for improving Post Roads				1,200	–	–			
		On account of 3,000,000 *l.*, a Loan in Ireland, pursuant to 54 Geo. 3, c. 85				2,677,500	–	–			
		From Great Britain, to complete a Loan of 6,000,000 *l.* British, pursuant to 53 Geo. 3, c. 69, 2,725,982 *l.* 1 *s.* 2½ *d.* British				2,953,147	4	8			
		More, on account of a Loan of 5,500,000 *l.* British, pursuant to 54 Geo. 3, c. 76, 1,943,954 *l.* 7 *s.* 11½ *d.* British				2,105,950	11	11¼			
									15,292,971	13	3½
	APPROPRIATED FUNDS:	Linen Manufacture				1,142	1	7½			
		Lagan Navigation				2,946	9	6			
		Improving Dublin				11,326	6	6			
		Royal Exchange and Commercial Buildings				1,960	–	–			
		King's Inns				1,471	3	4			
		Light House Duties				24,082	1	–			
									42,928	1	11½
								£.	16,725,985	1	1

Treasury Chambers, Dublin Castle,
2 March 1815.

ONE YEAR; from the 5th January 1814 to the 5th January 1815; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST:	– – –	223,004 15 11¼
	Pensions to the 25th March 1813	– – –	560 19 9
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,050 – –	
	Public Coal Yards	496 14 11	
	Army Baggage	1,785 16 6¾	
	Police Establishment	17,289 3 –½	
	Inspector General of Prisons, &c.	38,442 19 9½	
	Transportation of Felons	6,875 6 1½	
	Fees on auditing Treasury Accounts	1,643 5 11¼	
	Imprest Office	18,647 6 10½	
	Secret Service in detecting Treasonable Conspiracies	12,371 2 8	
	Annuities and Compensation Allowances	97,238 8 9	
	Judges' additional Salaries, &c.	41,156 19 3½	
	Commission of Inquiry	813 18 4	
	Board of Education	671 9 5¾	
	Retired Militia Officers	109 10 –	
	Treasury Fee Fund, Salaries, &c.	7,302 2 2¾	
			247,894 3 11
	MILITARY PURPOSES:		
	Army, Including Contingencies	843,315 3 1⅜	
	General Officers, Medical Staff, and Garrisons	90,195 8 5⅝	
	Principal Officers of several Public Departments, &c.	11,683 4 10¾	
	Half-pay Officers	24,566 16 3½	
	Supernumerary Officers	1,760 15 5	
	Military Allowances	629 6 7¾	
	Superannuated Allowances	4,800 18 6¼	
	Officiating Clergymen	917 2 1½	
	Officers' Widows	8,735 14 10	
	Barrack Department	360,515 9 1½	
	Commissariat Establishment	155,279 10 7¾	
	Royal Hospital, Kilmainham	84,185 2 8¾	
	Military Hospitals, and Royal Military Infirmary	25,216 11 9	
	Militia	1,052,169 19 6⅝	
	Disembodied Militia	31,510 2 4	
	Volunteer Corps	123,725 5 8½	
	Army Extraordinaries	195,704 18 8¼	
	Ordnance	437,867 17 10¾	
			3,452,779 8 9¼
	VOTE OF CREDIT	– – –	37,276 9 1¼
	ANNUAL GRANTS:		
	Public Officers for several Services	1,250 – –	
	Public Hospitals and Schools	176,273 5 –	
	Miscellaneous Services	172,311 6 11¼	
	Public Boards	232,374 14 8	
			582,209 6 7¼
	Inland Navigations, in further part of 500,000 *l.*, granted by 40 Geo. 3, c. 51	– – –	28,522 6 8¾
	More, to complete 50,000 *l.*, granted for the Royal Canal, by 53 Geo. 3, c. 136	– – –	39,690 14 5¼
	Board of First Fruits	– – –	8,609 – –
	Improving Post Roads	– – –	63,653 14 4
	Rebuilding the Bridge of Londonderry, pursuant to 54 Geo. 3, c. 230	– – –	15,000 – –
	Advances made by former Tellers, allowed by 54 Geo. 3, c. 83	– – –	9,071 10 10
	On account of the Balance due by Ireland, on the Joint Expenditure of the United Kingdom, to the 5th January 1814	– – –	2,672,090 8 4
	Lottery Prizes	– – –	113 – –
	Principal of Exchequer Bills	– – –	1,716,766 13 4
	Discount on Prompt Payment of Loan Deposits, &c.	– – –	20,241 17 3
	Sinking Fund, and Management	– – –	1,329,150 6 7
	Interest on Funded Debt, and Management	– – –	4,417,468 9 1¼
	Interest on Exchequer Bills	– – –	123,354 3 4
			14,987,448 8 5
APPROPRIATED FUNDS:	Linen Manufacture	254 3 –	
	Improving Dublin	10,726 6 6	
	Lagan Navigation	2,946 9 6	
	King's Inns	3,130 16 8	
	Royal Exchange and Commercial Buildings	2,090 – –	
	Lighthouse Duties	21,009 10 11¼	
			40,157 6 7¼
			15,027,605 15 –¼
REMAINS, on 5th January 1815.	APPROPRIATED FUNDS:		
	Linen Manufacture £. 1,123 5 7½		
	Improving Dublin 1,530 – –		
	King's Inns 1,471 3 4		
	Royal Exchange and Commercial Buildings 620 – –	9,097 3 1½	
	Fish Bounty 1 3 11½		
	Lighthouse Duties 4,351 10 2½		
	CONSOLIDATED FUND	1,689,282 2 11¼	
			1,698,379 6 –¾
		£.	16,725,985 1 1

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland*, in

(In Irish Currency.)

		£.	s.	d.	£.	s.	d.	£.	s.	d.
REMAINS, on 5th January 1815.	APPROPRIATED FUNDS:									
	Linen Manufacture	1,123	5	7½						
	Improving Dublin	1,530	–	–						
	King's Inns	1,471	3	4						
	Royal Exchange and Commercial Buildings	620	–	–						
	Fish Bounty	1	3	11½	9,097	3	1½			
	Light House Duties	4,351	10	2½						
	CONSOLIDATED FUND				1,689,282	2	11¼			
								1,698,379	6	–¾
RECEIPTS: CONSOLIDATED FUND:	Customs				2,006,326	12	11			
	Excise				3,083,662	–	4			
	Quit Rents				88	16	11½			
	Casualties				3,701	6	–			
	Dismissed and Deceased Collectors				1,759	1	1½			
	Stamps				539,315	1	2½			
	The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for one year, to 25th March 1816				7,000	–	–			
	Postage				79,500	–	–			
	Poundage Fee, in the year, to the 5th January 1816				26,256	19	6¾			
	Pells' Fee same time				5,251	7	10½			
	Treasury Fees same time				2,233	4	1¼			
	Hospital Fees same time				9,104	4	11			
	From the Commissioners of the Navy in Great Britain on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 76,216 *l.* 15 *s.* 10 *d.* British				82,568	3	9¾			
	From the Paymaster General of Great Britain on account of Advances made by several Collectors in Ireland, for Half-pay to reduced Officers, Pensions to Officers' Widows, &c. on the British Establishment, 9,614 *l.* 17 *s.* 5 *d.* British				10,416	2	2½			
	From Great Britain, being One-third of the Profit on Lotteries for 1814, £. 98,249. 19 *s.* 11 *d.* British				106,437	9	11			
	From the Director of Public Coal Yards in Dublin, on account of Coals sold in said Yards				538	–	–			
	From the Bank of Ireland, the Amount due by them to Government as Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, one year, to the 24th June 1815				2,240	–	–			
	From the Commissioners of Wide Streets in Dublin, Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per Cent. per Annum, for one year, to 25th March 1815; issued pursuant to 40 Geo. 3, c. 60				1,949	6	–			
	From the Board of First Fruits, on account of Advances for Building Churches and Glebe Houses				3,771	1	2			
	From the Trustees for the Cork Post Roads, Interest and Sinking Fund, to the 29th September 1815, on 20,000 *l.* in Debentures issued them pursuant to 45 Geo. 3, c. 43				1,120	–	–			
	From several County Treasurers, on account of Advances made for improving Post Roads in Ireland				41,991	6	–½			
	More on account of Advances for Building Gaols				9,033	6	8			
	From the Receiver General, so much enclosed to him from Conscience				2	–	–			
	From John Brenan, Esquire, for the transfer to him of the Office of Six Clerk of the Court of Chancery in Ireland, by Alexander Brenan, Esquire, pursuant to 55 Geo. 3, c. 114				1,200	–	–			
	From the Crown Solicitors for the North-east Circuit, the Balance of the Produce of an American vessel condemned and sold for the breach of the law for regulating the Number of Passengers				1,100	–	–			
	Gain by Exchange on 132,163 *l.* 5 *s.* 10 *d.* remitted Messrs. Puget & Co. to pay to the British Exchequer 121,986 *l.* 17 *s.* 8 ½ *d.* British, on account of the Balance due by Ireland, on Joint Expenditure, to 5th January 1815				3,476	4	–			
	On Exchequer Bills, at 5 *l.* per Cent. per Annum, pursuant to 55 Geo. 3, c. 40				2,320,000	–	–			
	On Debentures at 5 *l.* per Cent. per Annum, issued pursuant to 45 Geo. 3, c. 43, for improving Post Roads				8,000	–	–			
	To complete 3,000,000 *l.*, a Loan in Ireland, pursuant to 54 Geo. 3, c. 85				322,500	–	–			
	From Great Britain, to complete a Loan of 5,500,000 *l.* British, pursuant to 54 Geo. 3, c. 76, 3,556,045 *l.* 12 *s.* –½ *d.* British				3,852,382	14	8¾			
	More, on account of a Loan of 9,000,000 *l.* British, pursuant to 55 Geo. 3, c. 124, 6,377,359 *l.* 12 *s.* 7 ½ *d.* British				6,908,806	5	4			
								19,441,730	14	10¼
	APPROPRIATED FUNDS: Lagan Navigation				1,100	–	–			
	Improving Dublin				13,690	–	–			
	King's Inns				2,515	10	–			
	Royal Exchange, &c.				1,900	–	–			
	Light House Duties				27,496	7	10½			
								46,701	17	10½
								£.	21,186,811	18 9½

Treasury Chambers, Dublin Castle,
2 March 1816.

ONE YEAR; from the 5th January 1815 to the 5th January 1816; together with the REMAINS.
(In Irish Currency.)

		£. s. d.	£. s. d.
ISSUES: CONSOLIDATED FUND:	CIVIL LIST	- - -	228,387 4 5
	Pensions, to the 25th March 1813	- - -	203 - -
	PERMANENT PARLIAMENT PAYMENTS:		
	Public Infirmaries	3,500 - -	
	Public Coal Yards	3,253 14 1½	
	Army Baggage	995 5 5	
	Police Establishment	24,366 1 2½	
	Inspector General of Prisons, &c.	33,118 18 11	
	Transportation of Felons	15,890 8 7¼	
	Fees on auditing Treasury Accounts	488 13 2¼	
	Imprest Office	21,799 9 2¾	
	Secret Service in detecting Treasonable Conspiracies	13,917 10 6	
	Annuities and Compensation Allowances	100,317 13 11¼	
	Judges' additional Salaries, &c.	42,854 18 3¼	
	Board of Education	1,957 8 10	
	Retired Militia Officers	274 10 -	
	Treasury Fee Fund Salaries	9,590 10 6	
			272,325 2 9
	MILITARY PURPOSES:		
	Army, Including Contingencies	858,635 1 5¼	
	General Officers, Medical Staff, and Garrisons	82,303 4 9½	
	General Officers not having Regiments	8,971 15 10½	
	Principal Officers of several Public Departments, &c.	11,302 4 8½	
	Half-pay Officers	34,300 12 10	
	Supernumerary Officers	5,940 4 -¼	
	Military Allowances	957 14 1½	
	Superannuated Officers	4,416 3 6½	
	Officiating Clergymen and Reduced Chaplains	1,558 8 9	
	Officers' Widows	14,534 14 5¼	
	Barrack Department	231,099 12 2¼	
	Commissariat Establishment	262,146 3 -¼	
	Royal Hospital, Kilmainham	138,954 19 6¾	
	Military Hospitals, and Royal Military Infirmary	21,951 5 1	
	Militia	764,887 11 5½	
	Disembodied Militia	51,574 - -	
	Volunteer Corps	52,233 12 4	
	Army Extraordinaries	177,715 1 -¼	
	Ordnance	424,556 12 6½	
			3,148,039 1 9
	VOTE OF CREDIT	- - -	54,209 13 9
	ANNUAL GRANTS:		
	Public Officers, for several Services	1,250 - -	
	Public Hospitals and Schools	192,971 - -	
	Miscellaneous Services	175,493 6 2¾	
	Public Boards	139,030 - -	
			508,744 6 2¾
	Printing Statutes, to complete 3,726 *l.* 5 *s.*, granted 1814	- - -	2,234 11 8
	Royal Canal Office of Inquiry, to complete 882 *l.* 11 *s.* 3 *d.*, granted 1814	- - -	382 11 3
	Directors General of Inland Navigations, to complete 75,000 *l.*, granted 1814, for extending and improving the Royal Canal	- - -	55,000 - -
	More, in further part of 500,000 *l.*, granted by 40 Geo. 3, c. 51	- - -	10,309 5 6¾
	Improving Post Roads	- - -	55,878 11 2½
	On account of the Balance due by Ireland, on Joint Expenditure, to 5th January 1815	- - -	6,616,985 9 11½
	Lottery Prizes	- - -	42 - -
	Principal of Exchequer Bills	- - -	2,323,100 - -
	Discount on Prompt Payment of Loan Deposits, &c.	- - -	37,915 1 6
	Sinking Fund, and Management	- - -	1,468,122 7 1
	Interest on Funded Debt, and Management	- - -	4,781,204 3 8½
	Interest on Exchequer Bills	- - -	119,843 15 -
			19,682,926 5 10
APPROPRIATED FUNDS:	Linen Manufacture	1,123 5 7½	
	Lagan Navigation	800 - -	
	Improving Dublin	14,250 - -	
	King's Inns	2,294 10 -	
	Royal Exchange, &c.	1,458 1 8½	
	Lighthouse Duties	28,876 11 2	
			48,802 8 6
			19,731,728 14 4
REMAINS, on 5th January 1816.	APPROPRIATED FUNDS:		
	Lagan Navigation	£. 300 - -	
	Improving Dublin	970 - -	
	King's Inns	1,692 3 4	
	Royal Exchange, &c.	1,061 18 3½	6,996 12 6
	Fish Bounty	1 3 11½	
	Lighthouse Duties	2,971 6 11	
	CONSOLIDATED FUND	- - -	1,448,086 11 11½
			1,455,083 4 5½
		£.	21,186,811 18 9½

G. Cavendish.

AN ABSTRACT of the RECEIPTS and ISSUES of The TREASURY in *Ireland*, in

(In Irish Currency.)

		£.	s.	d.	£.	s.	d.
REMAINS, on 5th January 1816.	APPROPRIATED FUNDS:						
	Lagan Navigation	300	–	–			
	Improving Dublin	970	–	–			
	King's Inns	1,692	3	4			
	Royal Exchange, &c.	1,061	18	3½			
	Fish Bounty	1	3	11½			
	Lighthouse Duties	2,971	6	11	6,996	12	6
	CONSOLIDATED FUND:				1,448,086	11	11½
							1,455,083 4 5½
RECEIPTS: CONSOLIDATED FUND:	Customs				1,437,902	3	2
	Excise				2,480,098	2	5¾
	Quit Rents				107	17	6
	Casualties				3,233	17	4
	Dismissed and Deceased Collectors				4,636	10	3½
	Stamps				529,315	6	4½
	The Bank of Ireland, a Composition in lieu of Stamps on their Notes, for one year, to 25th March 1817				15,000	–	–
	Postage				78,000	–	–
	Poundage Fee, in the year, to the 5th January 1817				6,120	2	5¼
	Pell's Fee same time				1,224	–	6¼
	Treasury Fees same time				3,350	5	–
	Hospital Fee same time				870	10	2
	From the Commissioners of the Navy in Great Britain, on account of Advances made by several Collectors in Ireland, for Seamen's Wages, 91,115 *l.* 5 *s.* British				98,708	3	9
	From the Paymaster General of Great Britain, on account of Advances made by several Collectors in Ireland, for Half-pay to reduced Officers, Pensions to Officers Widows, &c. on the British Establishment, 14,385 *l.* 1 *s.* 3 *d.* British				15,583	16	4½
	From Great Britain, being One-third of the Profit on Lotteries in 1815 and 1816, 166,722 *l.* 4 *s.* 5 *d.* British				180,615	14	9½
	From the Director of Public Coal Yards in Dublin, on account of Coals sold in said Yards				110	2	–
	From the Bank of Ireland, the Amount due by them to Government as Compensation to several Officers of the Courts of Chancery and Exchequer, in consequence of the Monies of the Suitors being transferred to the Bank, one year, to the 24th June 1816				2,240	–	–
	From the Commissioners of Wide Streets in Dublin, Interest on 38,985 *l.* 19 *s.* 7 *d.* in Debentures, at 5 *l.* per cent. per annum, for one year, to 25th March 1816; issued pursuant to 40 Geo. 3, c. 60				1,949	6	–
	From the Trustees of several Post Roads, for Interest and Sinking Fund, on the amount of Debentures issued to them pursuant to 45 Geo. 3, c. 43				1,757	–	–
	From several County Treasurers, per the Receiver General, on account of Advances made for improving Post Roads in Ireland				44,615	9	5
	More, on account of Advances for Building Gaols				10,656	19	4
	More, on account of Advances made under the Police Act of 54 Geo. 3, c. 131				5,867	18	1½
	From the Colonel of the late 2d Fencible Dragoons, the Balance of their General Account, from the 1st April 1798 to the 14th September 1800				15,665	9	2
	From the Agent to the Longford Militia, the Balance of their General Account, from the 1st April 1799 to the 31st March 1800				3,379	5	7½
	From the Collector of Belfast, on account of Advances made by the Treasury to Captain Williams of the Royal Navy, for Bounty to Seamen				245	8	6¾
	On account of 300 *l.* advanced for Repairs of Dundalk School, pursuant to 53 Geo. 3, c. 107				30	–	–
	From the Bank of England, one day's Interest on 1,230,000 *l.* in Exchequer Bills, 168 *l.* 9 *s.* 10 *d.* British				182	10	7¾
	On Exchequer Bills, at 5 *l.* per cent. per annum, pursuant to 56 Geo. 3, c. 41, 42, and 47				5,511,666	13	4
	On Debentures, at 5 *l.* per cent. per annum, issued pursuant to 45 Geo. 3, c. 43, for improving Post Roads				6,600	–	–
	From Great Britain, on further account of a Loan of 9,000,000 *l.* British, pursuant to 55 Geo. 3, c. 124, 2,541,066 *l.* 15 *s.* 1 *d.* British				2,752,822	6	3¾
							13,212,554 18 8½
	APPROPRIATED FUNDS: Linen Manufacture				54	3	8
	Lagan Navigation				1,000	–	–
	Improving Dublin				12,550	2	5
	King's Inns				1,880	13	4
	Royal Exchange, &c.				1,930	–	–
	Lighthouse Duties				24,292	14	11
	Dunleary Harbour				3,959	4	3½
	Waterford Harbour				729	12	–
							46,396 10 7½
						£.	14,714,034 13 9½

Treasury, Dublin Castle,
5 March 1817.

ONE YEAR; from the 5th January 1816 to the 5th January 1817; together with the REMAINS.
(In Irish Currency.)

		£.	s.	d.	£.	s.	d.
CONSOLIDATED FUND:	CIVIL LIST	-	-	-	217,878	9	7
	Pensions, to the 25th March 1813	-	-	-	75	-	-
	PERMANENT PARLIAMENT PAYMENTS:						
	Public Infirmaries	3,500	-	-			
	Public Coal Yards	834	7	7			
	Army Baggage	54,302	2	9			
	Police Establishment	41,923	1	6½			
	Inspector General of Prisons, &c.	73,833	-	5			
	Transportation of Felons	8,308	15	3			
	Fees on auditing Treasury Accounts	2,211	19	1½			
	Imprest Office	20,908	11	4½			
	Secret Service in detecting Treasonable Conspiracies	13,824	14	10			
	Annuities and Compensation Allowances	90,160	18	5¼			
	Judges' additional Salaries, &c.	43,374	12	2½			
	Board of Education	1,633	7	10½			
	Retired Militia Officers	655	16	-			
	Treasury Fee Fund Salaries	10,641	18	5½			
					366,113	5	10½
	MILITARY PURPOSES:						
	Army, including Contingencies	1,088,579	16	7			
	General Officers, Medical Staff, and Garrisons	69,146	9	1¾			
	General Officers not having Regiments	2,058	15	-			
	Principal Officers of several Public Departments	10,785	1	9½			
	Half-pay Officers	35,723	-	4			
	Supernumerary Officers	4,399	4	10			
	Military Allowances	1,013	12	6			
	Superannuated Officers	5,306	15	11¼			
	Officiating Clergymen and Reduced Chaplains	1,174	17	6¾			
	Officers' Widows	16,723	5	1½			
	Barrack Department	193,577	15	5½			
	Commissariat Establishment	204,888	7	10¼			
	Poundage, Pells, and Hospital Fees on ditto	1,164	-	5			
	Royal Hospital, Kilmainham	121,043	4	5¼			
	Military Hospitals, and Royal Military Infirmary	18,106	13	4			
	Militia	251,809	14	6¾			
	Disembodied Militia	108,130	-	-			
	Volunteer Corps	39,010	1	11			
	Army Extraordinaries	196,186	18	7¼			
	Ordnance	140,000	-	-			
					2,508,827	15	4¾
	ARREAR ON VOTE OF CREDIT OF 1815	-	-	-	20,261	9	9¼
	ANNUAL GRANTS:						
	Public Officers, for several Services	1,250	-	-			
	Public Hospitals and Schools	221,120	-	-			
	Miscellaneous Services	201,475	14	10¾			
	Public Boards	136,783	5	4			
					560,629	-	2¾
	Directors General of Inland Navigations, in further part of 500,000 *l.* granted by 40 Geo. 3, c. 51	-	-	-	15,154	12	9¼
	More, to complete 75,000 *l.*, granted 1815, for extending the Royal Canal	-	-	-	5,000	-	-
	Board of First Fruits	-	-	-	6,500	-	-
	Improving Post Roads	-	-	-	39,289	-	6½
	Depôt Barracks at Cork, part of 3,323 *l.*, granted 1815	-	-	-	2,000	-	-
	Record Repository, part of 16,364 *l.*, granted 1814	-	-	-	3,238	18	5½
	Ardglass Harbour, in further part of 3,190 *l.* 14 *s.*, granted 1814	-	-	-	103	17	1
	Dunleary Harbour, advanced pursuant to 56 Geo. 3, c. 62	-	-	-	30,000	-	-
	On account of the Balance due by Ireland, on Joint Expenditure, to 5th January 1816	-	-	-	1,282,676	17	5½
	Lottery Prizes	-	-	-	110	-	-
	Principal of Exchequer Bills	-	-	-	2,470,550	-	-
	Discount on prompt Payment of Loan Deposits, &c.	-	-	-	14,243	18	3½
	Sinking Fund, and Management	-	-	-	1,562,341	11	10
	Interest on Funded Debt, and Management	-	-	-	5,301,852	1	2½
	Interest on Exchequer Bills	-	-	-	126,500	-	-
					14,533,345	18	6¼
APPROPRIATED FUNDS:	Lagan Navigation	1,300	-	-			
	Improving Dublin	12,383	2	5			
	King's Inns	2,752	4	2			
	Royal Exchange, &c.	2,751	18	3½			
	Lighthouse Duties	24,503	7	4			
					43,690	12	2½
					14,577,036	10	8¾
REMAINS, on 5th January 1817.	APPROPRIATED FUNDS:						
	Linen Manufacture	£. 54	3	8			
	Improving Dublin	1,137	-	-			
	King's Inns	820	12	6			
	Royal Exchange, &c.	240	-	-			
	Fish Bounty	1	3	11½	9,702	10	11
	Lighthouse Duties	2,760	14	6			
	Dunleary Harbour	3,959	4	3½			
	Waterford Harbour	729	12	-			
	CONSOLIDATED FUND				127,295	12	1½
					136,998	3	-½
				£.	14,714,034	13	9¼

G. Cavendish.

App. No 21.

Appendix, No. 21.

ACCOUNTS relating to the JOINT CHARGE of the *United Kingdom* (reprinted from Return No. 337 of the Year 1816).

I.—AN ACCOUNT of the Amount of PAYMENTS made by *Great Britain* on Account of the JOINT CHARGE of the United Kingdom, and also of the Expense of Managing and Collecting the Revenue of *Great Britain*;—in Fifteen Years ended the 5th of January 1816, distinguishing each Year.

YEARS ended	PAYMENTS: British Currency. £.	s.	d.	MANAGEMENT: British Currency. £.	s.	d.	TOTALS: British Currency. £.	s.	d.
5th January 1802	25,219,180	3	10¼	2,025,469	1	-¾	27,244,649	4	11
„ 1803	25,244,817	10	1¾	1,982,079	5	10¾	27,226,896	16	-½
„ 1804	23,138,895	10	7¾	1,955,368	2	11	25,094,263	13	6¾
„ 1805	34,326,193	18	6¾	2,135,176	15	9¾	36,461,370	14	4½
„ 1806	40,132,074	7	8¼	2,257,185	19	2	42,389,260	6	10½
„ 1807	39,235,680	13	1	2,375,828	17	3	41,611,509	10	4
„ 1808	39,412,204	16	-½	2,699,048	1	7	42,111,252	17	7½
„ 1809	44,960,651	14	4	2,816,568	12	11¼	47,777,220	7	3¼
„ 1810	46,895,645	6	4¼	2,886,201	-	5	49,781,846	6	9¼
„ 1811	48,654,598	16	10¼	2,934,876	-	9¾	51,589,474	17	8
„ 1812	54,053,354	3	5½	3,096,581	16	4	57,149,935	19	9½
„ 1813	58,719,010	17	1¼	3,273,242	-	-	61,992,252	17	1¼
„ 1814	71,619,789	3	10¾	3,504,938	11	5	75,124,727	15	3¾
„ 1815	74,016,050	13	3¼	3,573,261	11	4¾	77,589,312	4	8
„ 1816	58,713,127	7	-¼	3,663,662	12	9¼	62,376,789	19	9¾
TOTAL £.	684,341,275	2	4¼	41,179,488	9	9¼	725,520,763	12	1½

Whitehall, Treasury Chambers, 9 May 1816.

S. R. Lushington.

AN ACCOUNT of the Amount of PAYMENTS made by *Ireland* on Account of the JOINT CHARGE of the United Kingdom, and also the Expense of Managing and Collecting the Revenue of *Ireland*;—in Fifteen Years ended the 5th of January 1816, distinguishing each Year.

YEARS ended	PAYMENTS: British Currency. £.	s.	d.	MANAGEMENT: British Currency. £.	s.	d.	TOTALS: British Currency. £.	s.	d.
5th January 1802	3,897,899	2	9¾	351,258	3	9¾	4,249,157	6	7½
„ 1803	3,156,225	12	8	379,426	5	-½	3,535,651	17	8½
„ 1804	3,769,369	-	6½	406,764	14	3¼	4,176,133	14	9½
„ 1805	4,946,194	8	7½	414,549	3	10	5,360,743	12	5½
„ 1806	4,609,916	13	-¾	409,154	2	6½	5,019,070	15	7¼
„ 1807	4,524,067	8	8¾	420,602	18	4¾	4,944,670	7	1½
„ 1808	4,656,391	14	-	487,997	1	7	5,144,388	15	7
„ 1809	5,034,294	18	1	596,946	10	4¼	5,631,241	8	5¼
„ 1810	4,991,385	13	11	727,671	4	-¼	5,719,056	17	11¼
„ 1811	4,514,098	15	-¼	810,006	12	9½	5,324,105	7	9¾
„ 1812	4,766,492	16	2	828,990	10	5	5,595,483	6	7
„ 1813	4,479,984	18	4¾	826,232	13	4	5,306,217	11	8¾
„ 1814	4,490,913	3	2¼	828,545	17	6½	5,319,459	-	8½
„ 1815	4,388,764	12	9½	894,863	13	7¾	5,283,628	6	5
„ 1816	4,022,668	9	11¼	959,652	6	6½	4,982,320	16	5¾
TOTAL £.	66,248,667	7	10¾	9,342,661	18	1¼	75,591,329	6	-

Irish Exchequer Office, 6 May 1816.

John Smith.

App. No. 21.

A General Statement of the foregoing Accounts (in *British* Currency).

	£. s. d.	£. s. d.
Payments made by Great Britain, in 15 years ended 5th January 1816	684,341,275 2 4¼	
Management in said Period	41,179,488 9 9¼	
£.	725,520,763 12 1½	
From which Deduct, viz.:		
Repayments made to the British Exchequer on account of Monies imprested or paid in Advance or on Account, in 14 years, from 1st January 1801 to 5th January 1815	1,194,639 6 11	724,326,124 5 2½
Payments made by Ireland in 15 years, ended 5th January 1816	66,248,667 7 10¾	
Management in said Period	9,342,661 18 1¼	75,591,329 6 –
Joint Charge £.		799,917,453 11 2½
Great Britain's Proportion of Contribution		705,809,517 16 11½
Ireland's Proportion of Contribution		94,107,935 14 3
Contribution £.		799,917,453 11 2½
Expenditure by Great Britain		724,326,124 5 2½
Deduct her Proportion of Contribution		705,809,517 16 11½
Overpaid by Great Britain £.		18,516,606 8 3
Ireland's Proportion of Contribution		94,107,935 14 3
Deduct Expenditure by Ireland		75,591,329 6 –
Underpaid by Ireland £.		18,516,606 8 3
From which is to be Deducted, viz.:		
An Overpayment on Long Annuities, from 5th April 1797 to 10th October 1810, made by Ireland into the British Exchequer	5,062 10 –	
Also the following Payments on the Joint Accounts:		
In the Years—		
1810 £. 1,270,000 – –		
1811 1,465,000 – –		
1812 1,656,276 – –		
1813 2,603,455 – –		
1814 2,466,545 – –		
1815 6,107,987 9 3¾	15,569,263 9 3¾	15,574,325 19 3¾
Balance due by Ireland to Great Britain on 5th January 1816 £.		2,942,280 8 11¼

Irish Exchequer Office,
6 May 1816.

John Smith.

II.—AN ACCOUNT of PAYMENTS made by *Great Britain*, on the JOINT ACCOUNT of *Great Britain* and *Ireland*, in the Year ended 5th January 1816.

	£.	s.	d.
(No. 1.)—PAYMENTS out of the Consolidated Fund	1,539,772	19	1½
(No. 2.)—CIVIL GOVERNMENT of Scotland	126,613	11	9
(No. 3.)—PAYMENTS in anticipation of Exchequer Receipts	364,117	14	5¾
(No. 4.)—PAYMENTS for Naval Services	16,373,870	7	5½
(No. 5.)—PAYMENTS for Ordnance Services	2,963,885	1	1
(No. 6.)—PAYMENTS for Army Services	23,141,347	15	9½
(No. 7.)—SUBSIDIES, &c.	11,035,247	13	1¾
(No. 8.)—PAYMENTS for Miscellaneous Services	3,168,272	4	2¼
	58,713,127	7	-½
(No. 9.)—EXPENSES of managing and collecting the Revenue of Great Britain	3,663,662	12	9¼
£.	62,376,789	19	9¾

AN ACCOUNT of PAYMENTS made in *Great Britain*, on the JOINT ACCOUNT of *Great Britain* and *Ireland*, in the Year ended 5th January 1816.

	£.	s.	d.	£.	s.	d.
(No. 1.)—Payments out of the Consolidated Fund in England, in the year ended 5th January 1816, exclusive of the Interest and Expenses of the Public Debt; as stated in the Account of the Public Expenditure for that year (No. 5, Appendix C.)	1,555,408	6	4¼			
Deduct the following Sums, being Payments on account of Services prior to 1st January 1801, or Payments which do not belong to the Joint Account of the United Kingdom:						
Edward Roberts, esq., the yearly sum formerly paid to the Auditor of the Exchequer	650	–	–			
Chief Cashier of the Bank of England, for Fees at sundry Public Offices	1,088	5	–			
George Pepler, esq., Inspector of Tontine Certificates	750	–	–			
The Duke of Richmond's Annuity	6,333	6	8			
The Duke of Athol's proportion of the Revenues of the Isle of Man	4,059	9	6¾			
The Duke of Grafton's Annuity	2,290	–	–			
Compensations to Persons sustaining losses under the London Dock Act	464	6	–			
	15,635	7	2¾			
(No. 2.)—EXPENSES incurred on account of his Majesty's Civil Government in Scotland, in the year ended 5th January 1816; as stated in the Account of the Public Expenditure for that year (No. 5, Appendix D.)	–	–	–	1,539,772	19	1½
(No. 3.)—PAYMENTS, in Great Britain, in the year ended the 5th January 1816, in anticipation of the Receipts of the Exchequer; as stated in the Accounts of the Public Expenditure for that year (No. 5, Appendices E. 1, E. 2, E. 3, E. 4, and E. 5):				126,613	11	9
Customs.—Bounties for Fisheries, Manufactures, Corn, &c. (Appendix E., 1, 2, 3)	247,903	5	-¾			
Post Office.—Pensions and Parliamentary Grants (Appendix E., 4) £. 13,700 – –						
Excise Office.—Pensions and Parliamentary Grants (Appendix E., 2) 14,000 – –						
	27,700	–	–			
Tax Office, Militia, and Deserters' Warrants, &c. (Appendix E., 5)	88,514	9	5			
				364,117	14	5¾
(No. 4.)—MONEY issued from the Exchequer for Naval Services, in the year ended 5th January 1816; as stated in the Account of the Public Expenditure for that year (No. 5, Appendix F.)	–	–	–	16,373,870	7	5½
Carried forward £.				18,404,374	12	9¾

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	18,404,374	12	9¾
(No. 5.)—Payments made by the Board of Ordnance, in the year ended 5th January 1816; as stated in the Account of the Public Expenditure for that year; No. 5 (Appendix G.) - - -	2,963,891	19	9			
Deduct the amount of Payments, certified by the Officers of the Board of Ordnance to have been made in that year, for Services prior to 1st January 1801 - - - - -	6	18	8			
Amount of Ordnance Expenditure to be charged in the Joint Account - -				2,963,885	1	1
(No. 6.)—Payments made by the Paymaster General of the Forces, in the year ended 5th January 1816, as stated in the Account of the Public Expenditure for that year; No. 5 (Appendix H.) -	23,172,136	17	6¼			
Deduct the Amount of Payments, certified by the Paymaster General of the Forces to have been paid in that year, for Services prior to 1st January 1801 - - - - -	30,789	1	9			
Amount of Army Expenditure to be charged in the Joint Account - -				23,141,347	15	9¼
(No. 7.)—Remittances and Supplies to other Countries, in the year ended 5th January 1816, on account of Subsidies, &c. as stated in the Account of the Public Expenditure for that Year; No. 5, Appendix I:						
Austria - - - - - - - - - - -	1,796,229	8	8			
France, Canton of Berne, Italy and Netherlands - - -	78,152	14	2			
Hanover - - - - - - - - - - -	206,590	6	4			
Portugal - - - - - - - - - - -	100,000	–	–			
Prussia - - - - - - - - - - -	2,382,823	14	8¼			
Russia - - - - - - - - - - -	3,241,919	7	–½			
Spain - - - - - - - - - - -	147,333	19	10			
Sweden - - - - - - - - - - -	521,061	17	1			
Minor Powers under Engagements with the Duke of Wellington - - - - - - - - - -	1,724,001	8	4			
Miscellaneous - - - - - - - - - -	837,134	17	–			
				11,035,247	13	1¾
(No. 8.)—Money issued from the Exchequer in England, in the year ended 5th January 1816, for Miscellaneous Services; as stated in the Account of the Public Expenditure for that Year; No. 5, Appendix K. - - - - - - -	3,371,178	13	8¾			
Deduct the following Sums, being Payments on account of Services prior to 1st January 1801, or Payments which do not belong to the Joint Expenditure of the United Kingdom:						
To pay off and discharge certain 5 per cents. created per Acts 37 & 42 Geo. III. - - (£. 85,984 19 3)						
To the Chief Clerk in the Office of the Auditor of the Exchequer, for making out Exchequer Bills - - - - - - - - (£. 500 – –)						
For the incidental Expenses attending the Office of the Commissioners for the Redemption of the Land Tax - - - - - (£. 1,505 18 2)						
For the Expenses of the Office of the Commissioners for Reducing the National Debt - (£. 4,000 – –)						
To the Bank of England, for Discount on Loan, 24,000,000 *l.*, Anno 1814 - - - - (£. 85,024 12 11)						
Ditto - 7,008,089 *l.* 3 *s.* 6 *d.*, Anno 1815 - (£. 5,606 9 5)						
Management of Loan, 24,000,000 *l.* - - (£. 19,198 19 2)						
Discount on Lotteries, Anno 1814–15 - - (£. 1,085 10 7)						
	202,906	9	6			
				3,168,272	4	2¾
				58,713,127	7	–½
(No. 9.)—Expenses of managing and collecting the Revenue of Great Britain, in the year ended 5th January 1816, as stated in the Account of the Public Income of Great Britain, No. 1 - - - - - - - - - - - -				3,663,662	12	9¼
			£.	62,376,789	19	9¾

Whitehall, Treasury Chambers,
29 April 1816.

S. R. Lushington.

App. No. 21.

III.—AN ACCOUNT of PAYMENTS made by *Ireland*, in the Year 1815, on the JOINT ACCOUNT of *Great Britain* and *Ireland*.

	£.	s.	d.
(No. 1.)—PAYMENTS out of the Consolidated Fund, for Civil List, Pensions, and other permanent Charges	500,915	7	2
(No. 2.)—PAYMENTS in anticipation of Exchequer Receipts	79,006	–	–¾
(No. 3.)—PAYMENTS for Ordnance Service	424,556	12	6½
(No. 4.)—PAYMENTS for Army Service	2,722,532	9	2½
(No. 5.)—PAYMENTS for Miscellaneous Services	630,880	8	5½
	4,357,890	17	5¼
Expense of managing and collecting the Revenue of Ireland, in the Year ending the 5th January 1816	1,039,623	7	1
Irish Currency £.	5,397,514	4	6¼
British Currency £.	4,982,320	16	5¾

Viz.:

An ACCOUNT of Payments made by Ireland, on the Joint Account of Great Britain and Ireland, in the Year 1815:

(No. 1.)

PAYMENTS out of the Consolidated Fund in Ireland, in the Year 1815, for Civil List, Pensions, and other permanent Charges; as stated in the account of Public Expenditure in that Year, No. 5, Appendix E. — 500,915 7 2

(No. 2.)

PAYMENTS in Ireland in the Year 1815, in anticipation of the Receipt of the Exchequer; as stated in the account of Public Income and Expenditure of that Year, Nos. 1 and 5:

	£.	s.	d.
Customs, Bounties,—No. 5, Appendix F. 1	29,236	5	7¾
Ditto - Miscellaneous,—No. 1, Appendix A. 2	14,054	2	–½
Excise - Bounties,—No. 5, Appendix F. 2	4,141	7	11
Ditto - Militia, Army of Reserve, Deserters' Warrants, and Fortification Payments, No. 5, Appendix F. 2	31,574	4	5½
			79,006 – –¾

(No. 3.)

PAYMENTS made to the Office of Ordnance in Ireland, in the Year 1815, as stated in the Account of Public Expenditure of that Year, No. 5, Appendix G. — 424,556 12 6½

(No. 4.)

PAYMENTS made in Ireland, in the Year 1815, for Army Service; as stated in the Account of Public Expenditure of that Year, No. 5, Appendix H.

	£.	s.	d.
	2,723,482	9	2½
Deduct the amount of Payments made for Services prior to the 1st January 1801	950	–	–
			2,722,532 9 2½

(No. 5.)

PAYMENTS made in Ireland, in the Year 1815, for Miscellaneous Services; as stated in the Account of Public Expenditure of that Year, No. 5, Appendix I. and K. — 630,880 8 5½

	4,357,890	17	5¼
Expense of managing and collecting the Revenue of Ireland, in the Year ending the 5th January 1816; as stated in Account of Public Income for that Year, No. 1	1,039,623	7	1
Irish Currency £.	5,397,514	4	6¼
British Currency £.	4,982,320	16	6¾

Treasury, Dublin Castle, 29 March 1816.

Thomas Haffield.

Appendix, No. 22.

ACCOUNTS of the FUNDED and UNFUNDED DEBT of the United Kingdom of *Great Britain* and *Ireland*, 1786—1819. (Reprinted from Return, No. 35, of the Year 1819–20.

I.—FUNDED DEBT AND CHARGE THEREON.

No. 1.—AN ACCOUNT of the TOTAL CAPITAL of the Funded Debt of *Great Britain*, including the Austrian and Portuguese Loans, as it stood on 1st February or 5th January in each Year, from the Year 1786 to 1st February 1817 inclusive; distinguishing the Amount Redeemed and Unredeemed, and the Total Charge of the said Debt, including Annuities for Lives or Years; and also distinguishing the proportion of the said Charge paid to the Commissioners for the Reduction of the National Debt.

YEARS ended		Col. 1. UNREDEEMED DEBT.	Col. 2. REDEEMED DEBT.	Col. 3. TOTAL DEBT.	Col. 4. CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.	Col. 5. CHARGE in respect of Redeemed Debt, including Sinking Fund.	Col. 6. TOTAL CHARGE.
		£.	£.	£.	£.	£.	£.
On 1st August	1786	238,231,248	- -	238,231,248	9,302,402	1,000,000	10,302,402
On 1st February	1787	237,568,498	662,750	238,231,248	9,246,583	1,055,638	10,302,221
	1788	236,111,598	2,119,650	238,231,248	9,191,609	1,109,829	10,301,438
	1789	234,605,248	3,626,000	238,231,248	9,116,238	1,184,735	10,300,973
	1790	233,046,398	5,184,850	238,231,248	9,107,454	1,207,179	10,314,633
	1791	231,458,898	6,772,350	238,231,248	9,076,423	1,256,142	10,332,565
	1792	229,951,798	8,279,450	238,231,248	8,985,157	1,368,532	10,353,689
	1793	227,989,148	10,242,100	238,231,248	8,911,050	1,419,338	10,330,388
	1794	232,064,743	12,416,505	244,481,248	9,033,806	1,748,575	10,782,381
	1795	244,936,323	15,221,450	260,157,773	9,554,416	2,000,099	11,554,515
	1796	297,391,899	18,304,905	315,696,804	11,613,833	2,639,875	14,253,708
	1797	349,946,798	22,695,575	372,642,373	13,780,242	3,344,338	17,124,580
	1798	372,249,945	29,411,728	401,661,673	14,523,949	3,842,224	18,366,173
	1799	400,016,086	37,269,837	437,285,923	15,405,746	4,277,520	19,683,266
	1800	401,610,161	57,550,761	459,160,922	15,451,684	4,523,193	19,974,877
	1801	420,305,944	67,899,979	488,205,923	16,018,913	4,823,373	20,842,286
	1802	466,261,457	77,898,779	544,160,236	17,506,889	5,635,646	23,142,535
	1803	487,699,972	86,811,639	574,511,611	18,079,007	5,882,933	23,961,940
	1804	491,205,427	99,306,183	590,511,610	18,212,122	6,362,113	24,574,235
	1805	500,080,131	111,348,294	611,428,425	18,452,232	6,916,358	25,368,590
In this Year and the following Years, the Debt is shown after deducting the 5*l.* per cents. 1797 paid off.	1806	524,140,945	124,113,791	648,254,736	19,126,491	7,652,209	26,778,700
	1807	539,843,572	137,311,907	677,155,479	19,574,869	8,324,718	27,899,587
	1808	543,449,233	151,743,357	695,192,590	19,323,611	9,373,967	28,697,578
	1809	542,319,449	166,412,698	708,732,147	19,417,724	9,930,064	29,347,788
	1810	549,313,822	181,531,103	730,844,925	19,926,379	10,607,349	30,533,728
Includes Loan 1811, raised for Ireland, charged on Great Britain.	1811	552,871,559	197,765,697	750,637,256	20,213,341	11,274,320	31,487,661
	1812	563,329,892	216,438,659	779,768,551	20,864,637	12,100,099	32,964,736
	1813	582,070,899	238,340,390	820,411,289	21,715,582	13,126,766	34,842,348
	1814	650,831,238	263,116,419	913,947,657	24,236,999	11,709,197	35,946,196
	1815	655,556,055	283,026,208	938,582,263	24,517,564	11,448,942	35,966,506
	1816	705,581,420	303,803,260	1,009,384,680	26,494,912	11,261,217	37,756,129
	1817	688,820,032	323,346,816	1,012,166,848	26,002,723	11,810,527	37,813,250

The above Statement does not include any part of the Debt of Ireland funded in Great Britain, except the Year 1812, as stated in the margin.

The Debt is shown in Columns 2 and 3, without deducting the Capitals cancelled.

National Debt Office,
22 November 1819.

S. Higham, Secretary.

No. 2.—AN ACCOUNT of the TOTAL CAPITAL of the Funded Debt of *Ireland*, as it stood on 1st February or 5th January in each Year, from the Year 1797 to the 1st February 1817 inclusive; distinguishing the Amount Redeemed and Unredeemed, and the Total Charge of the said Debt, including Annuities for Lives or Years; and also distinguishing the proportion of the said Charge paid to the Commissioners for the Reduction of the National Debt: so far as the same applies to the said Debt funded in *Great Britain*.

DEBT OF IRELAND FUNDED IN GREAT BRITAIN.

YEARS. ended		UNREDEEMED DEBT.	REDEEMED DEBT.	TOTAL DEBT.	CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.	CHARGE in respect of Redeemed Debt, including Sinking Fund	TOTAL CHARGE.
		£.	£.	£.	£.	£.	£.
On 1st February -	1798 -	2,909,596	15,404	2,925,000	96,146	30,324	126,470
	1799 -	6,813,066	111,934	6,925,000	219,978	73,860	293,838
	1800 -	11,932,881	242,119	12,175,000	375,877	130,265	506,142
	1801 -	14,839,521	475,479	15,315,000	464,384	168,666	633,050
	1802 -	18,922,343	786,407	19,708,750	588,706	221,932	810,638
	1803 -	21,224,585	1,123,415	22,348,000	654,632	258,434	913,066
	1804 -	23,952,329	1,595,671	25,548,000	744,181	305,230	1,049,411
	1805 -	31,562,901	2,175,099	33,738,000	975,923	404,512	1,380,435
	1806 -	35,484,052	2,913,948	38,398,000	1,178,366	479,537	1,657,903
	1807 -	37,996,659	3,721,341	41,718,000	1,254,875	536,959	1,791,834
	1808 -	42,510,699	4,628,926	47,139,625	1,400,744	618,402	2,019,146
	1809 -	44,513,611	5,580,389	50,094,000	1,486,127	676,490	2,162,617
	1810 -	47,100,034	6,593,966	53,694,000	1,595,954	743,588	2,339,542
	1811 -	53,544,568	7,729,682	61,274,250	1,791,459	853,462	2,644,921
(*a*) The Loan raised for Ireland in 1811, and charged on Great Britain is included in the Debt of Great Britain.	1812 (*a*) -	52,188,292	9,085,958	61,274,250	1,750,258	894,150	2,644,408
	1813 -	58,276,751	10,653,499	68,930,250	1,934,867	1,017,736	2,952,603
	1814 -	66,678,317	12,451,933	79,130,250	2,215,182	1,174,117	3,389,299
	1815 -	72,208,695	14,264,055	86,472,750	2,415,906	1,301,906	3,717,812
	1816 -	86,452,005	16,580,745	103,032,750	2,856,706	1,537,007	4,393,713
	1817 -	83,944,904	19,087,846	103,032,750	2,780,739	1,612,220	4,392,959

The above Debt of Ireland is exclusive of 1,900,000 *l.* Irish 5 per Cents, payable in England.

National Debt Office,
22d November 1819.

S. Higham, Secretary.

—AN ACCOUNT of the TOTAL CAPITAL of the Funded Debt of *Ireland*, as it stood on the 25th March or January in each Year, from the Year 1786 to the 5th January 1817 inclusive; distinguishing the Amount deemed and Unredeemed, and the Total Charge of the said Debt, including Annuities for Lives or Years; also distinguishing the proportion of the said Charge paid to the Commissioners for the Reduction of the tional Debt:—British Currency.

Col. 1. UNREDEEMED DEBT.			Col. 2. REDEEMED DEBT.			Col. 3. TOTAL DEBT.			Col. 4. CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.			Col. 5. CHARGE in respect of Redeemed Debt, including Sinking Fund.			Col. 6. TOTAL CHARGE.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
5th March																	
1,462,652	6	1 44	-	-	-	1,462,652	6	1 44/52	105,721	9	6 24/52	-	-	-	105,721	9	6 24
1,632,221	10	9 12	-	-	-	1,632,221	10	9 12	112,504	4	11 4	-	-	-	112,504	4	11 4
1,586,067	13	10 8	(b) 46,153	16	11 4/52	1,586,067	13	10 8	110,658	1	10 8	-	-	-	110,658	1	10 8
1,586,067	13	10 8	-	-	-	1,586,067	13	10 8	105,496	19	8 16	-	-	-	105,496	19	8 16
1,586,067	13	10 8	-	-	-	1,586,067	13	10 8	105,496	19	8 16	-	-	-	105,496	19	8 16
1,586,067	13	10 8	-	-	-	1,586,067	13	10 8	105,496	19	8 16	-	-	-	105,496	19	8 16
1,586,067	13	10 8	-	-	-	1,586,067	13	10 8	105,496	19	8 16	-	-	-	105,496	19	8 16
1,625,298	9	2 40	-	-	-	1,625,298	9	2 40	107,066	4	3 36	-	-	-	107,066	4	3 36
1,969,975	7	8 16	-	-	-	1,969,975	7	8 16	124,084	1	2 40	-	-	-	124,084	1	2 40
2,940,913	16	11 4	-	-	-	2,940,913	16	11 4	181,930	10	5 28	-	-	-	181,930	10	5 28
4,469,406	3	-48	-	-	-	4,469,406	3	-48	274,432	1	6 24	-	-	-	274,432	1	6 24
5,376,975	7	8 16	-	-	-	5,376,975	7	8 16	341,277	3	-48	-	-	-	341,277	3	-48
6,366,293	16	4 32	58,466	3	7 20	6,424,760	-	-	410,934	9	2 40	77,922	8	7 20	488,856	17	10 8
8,107,180	11	8 16	206,702	9	10 8	8,313,883	1	6 24	497,954	16	-	104,201	9	6 24	602,156	5	6 24
9,824,503	19	7 20	345,686	15	9 12	10,170,190	15	4 32	583,820	19	4 32	129,612	4	7 20	713,433	4	-
5th January																	
12,001,698	5	4 32	476,277	2	3 36	12,477,975	7	8 16	692,679	15	2 40	159,218	13	4 32	851,898	8	7 20
11,859,688	11	3 36	657,873	17	6 24	12,517,562	8	10 8	685,570	19	4 32	168,298	10	1 44	853,869	9	6 24
13,307,228	15	1 44	844,394	15	7 20	14,151,623	10	9 12	733,713	19	8 16	193,688	4	9 12	927,402	4	5 28
13,102,885	1	1 44	1,059,261	11	1 44	14,162,146	12	3 36	723,493	2	1 44	204,431	11	6 24	927,924	13	8 16
14,160,285	5	11 4	1,298,351	14	-48	15,458,637	-	-	776,363	2	4 32	229,350	19	9 12	1,005,714	2	1 44
13,904,933	12	10 8	1,553,703	7	1 44	15,458,637	-	-	763,595	10	8 16	242,118	11	5 28	1,005,714	2	1 44
16,114,054	15	11 4	1,910,736	1	-	18,024,790	16	11 4	839,959	4	4 32	281,231	15	5 28	1,121,190	19	10 8
15,773,140	-	8 16	2,300,573	17	9 12	18,073,713	18	5 28	828,271	17	2 40	294,876	1	10 8	1,123,147	19	-48
17,454,414	3	3 36	2,707,761	5	11 4	20,162,175	9	2 40	904,424	2	11 4	330,012	5	4 32	1,234,436	8	3 36
18,375,234	16	-48	3,171,556	-	10 8	21,546,790	16	11 4	927,148	8	1 44	369,595	14	-	1,296,744	2	1 44
17,885,808	18	-	3,666,703	3	6 24	21,552,512	1	6 24	878,566	-	3 36	418,464	3	-48	1,297,030	3	4 32
20,065,262	17	7 44	4,257,403	-	9 36	24,322,665	18	5 28	946,943	6	3 36	474,881	5	6 24	1,421,824	11	10 8
21,062,306	17	8 16	4,933,897	10	-	25,996,204	7	8 16	986,054	9	7 20	538,689	17	3 36	1,524,744	6	11 4
22,513,979	10	2 40	5,697,609	9	9 12	28,211,589	-	-	1,045,966	2	6 24	589,702	6	2 40	1,635,668	8	9 12
25,092,485	14	10 8	6,464,057	2	-48	31,556,542	16	11 4	1,136,324	18	1 44	650,305	13	8 16	1,786,630	11	10 8
24,278,514	6	-	7,285,413	3	2 40	31,563,927	9	2 40	1,106,582	14	10 8	680,316	-	-48	1,786,898	14	11 4
23,435,254	5	3 36	8,134,765	10	-48	31,570,019	15	4 32	1,058,545	-	-	586,807	-	-	1,645,352	-	-

(*a*). The Annual Accounts in Ireland, prior to the Union, were made up to the 25th March in each year.
(*b*). Cancelled.
No charge for management on the Debt in Ireland, from 24th June 1808, per Act 48 Geo. 3, c. 103, sec. 14.
te.—The Debt in Columns 2 and 3 is shown, without deducting the debt cancelled.

Exchequer Office, Ireland,
29 November 1819.

Roden, Auditor General.

No. 4.—AN ACCOUNT (consolidating the preceding Accounts Nos. 2 and 3) of the TOTAL CAPITAL of the Debt of *Ireland* funded in *Great Britain*, and the Debt of *Ireland* funded in *Ireland*, as it stood on the 25th March, 1st February, or 5th January in each Year, from the Year 1786 to the 5th January 1817 inclusive; distinguishing the Amount Redeemed and Unredeemed, and the Total Charge of the said Debt, including Annuities for Lives or Years; and also distinguishing the proportion of the said Charge paid to the Commissioners for the Reduction of the National Debt.

YEARS ended		UNREDEEMED DEBT.	REDEEMED DEBT.	TOTAL DEBT.	CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.	CHARGE in respect of Redeemed Debt, including Sinking Fund.	TOTAL CHARGE.
		£.	£.	£.	£.	£.	£.
25 March (*b*)	1786	1,462,652	- - -	1,462,652	105,721	- - -	105,721
	1787	1,632,221	- - -	1,632,221	112,504	- - -	112,504
	1788	1,586,067	- - -	1,586,067	110,658	- - -	110,658
	1789	1,586,067	- - -	1,586,067	105,496	- - -	105,496
	1790	1,586,067	- - -	1,586,067	105,496	- - -	105,496
	1791	1,586,067	- - -	1,586,067	105,496	- - -	105,496
	1792	1,586,067	- - -	1,586,067	105,496	- - -	105,496
	1793	1,625,298	- - -	1,625,298	107,066	- - -	107,066
	1794	1,969,975	- - -	1,969,975	124,084	- - -	124,084
	1795	2,940,913	- - -	2,940,913	181,930	- - -	181,930
	1796	4,469,406	- - -	4,469,406	274,432	- - -	274,432
	1797	5,376,975	- - -	5,376,975	341,277	- - -	341,277
1 Feb. and 25 March (*a*)	1798	9,275,890	73,870	9,349,760	507,080	108,246	615,326
	1799	14,920,247	318,636	15,238,883	717,933	178,061	895,994
	1800	21,757,385	587,805	22,345,190	959,698	259,877	1,219,575
1 Feb. and 5 Jan. (*b*)	1801	26,841,219	951,756	27,792,975	1,157,064	327,884	1,484,948
	1802	30,782,031	1,444,281	32,226,312	1,274,277	390,230	1,664,507
	1803	34,531,813	1,967,810	36,499,623	1,388,346	452,122	1,840,468
	1804	37,055,214	2,654,932	39,710,146	1,467,674	509,661	1,977,335
	1805	45,723,186	3,473,451	49,196,637	1,752,286	633,863	2,386,149
	1806	49,388,986	4,467,651	53,856,637	1,941,961	721,656	2,663,617
	1807	54,110,713	5,632,077	59,742,790	2,094,834	818,190	2,913,024
	1808	58,283,839	6,929,499	65,213,338	2,229,015	913,278	3,142,293
	1809	61,968,025	8,288,150	70,256,175	2,390,551	1,006,502	3,397,053
	1810	65,475,268	9,765,522	75,240,790	2,523,102	1,113,184	3,636,286
	1811	71,430,377	11,396,385	82,826,762	2,670,025	1,271,926	3,941,951
	1812	72,253,554	13,343,361	85,596,915	2,697,201	1,369,031	4,066,232
	1813	79,339,058	15,587,396	94,926,454	2,920,921	1,556,426	4,477,347
	1814	89,192,297	18,149,542	107,341,839	3,261,148	1,763,819	5,024,967
	1815	97,301,180	20,728,112	118,029,292	3,552,231	1,952,211	5,504,442
	1816	110,730,519	23,866,158	134,596,677	3,963,288	2,217,323	6,180,611
	1817	107,380,158	27,222,611	134,602,769	3,839,284	2,199,027	6,038,311

Note (*a*).—The Annual Accounts of the Debt of Ireland funded in Great Britain, commencing in 1797, are made up to the 1st February in each Year.

(*b*).—The Annual Accounts of the Debt of Ireland funded in Ireland are made up prior to the Union to the 25th March, and since the Union to the 5th January in each Year.

Whitehall, Treasury Chambers,
15th December 1819.

C. Arbuthnot.

No. 5.—AN ACCOUNT of the TOTAL CAPITAL of the Funded Debt of the United Kingdom of *Great Britain* and *Ireland*, including the Austrian and Portuguese Loans; distinguishing the Amount Redeemed and Unredeemed, and the Total Charge of the said Debt, including Annuities for Lives or Years; and also distinguishing the Proportion of the said Charge paid to the Commissioners for the Reduction of the National Debt, as it stood on the 5th January 1818 and 5th January 1819.

YEARS ended	Col. 1. UNREDEEMED DEBT.	Col. 2. REDEEMED DEBT.	Col. 3. TOTAL DEBT.	Col. 4. CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.	Col. 5. CHARGE in respect of Redeemed Debt, including Sinking Fund.	Col. 6. TOTAL CHARGE.
	£.	£.	£.	£.	£.	£.
On 5th January 1818 -	776,742,402	369,988,580	1,146,730,982	29,310,454	14,596,683	43,907,137
Ditto „ 1819 -	791,867,313	389,637,049	1,181,504,362	29,934,295	15,815,001	45,749,296

The Debt is shown in Columns 2 and 3, without deducting the Capitals cancelled.

National Debt Office,
22 November 1819.

S. Higham, Secretary.

No. 6.—AN ACCOUNT (consolidating the preceding Accounts Nos. 1 to 5, both inclusive) of the TOTAL CAPITAL of the Funded Debt of *Great Britain* and *Ireland*, including the Austrian and Portuguese Loans, as it stood on the 1st February, 25th March, or 5th January, in each Year, from the Year 1786 to 1819, both inclusive; distinguishing the Amount Redeemed and Unredeemed, and the Total Charge of the said Debt, including Annuities for Lives or Years; and also distinguishing the proportion of the said Charge paid to the Commissioners for the Reduction of the National Debt.

YEARS ended		UNREDEEMED DEBT.	REDEEMED DEBT.	TOTAL DEBT.	CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.	CHARGE in respect of Redeemed Debt, including Sinking Fund.	TOTAL CHARGE.
		£.	£.	£.	£.	£.	£.
1 August and 25 March (*b*)	1786	239,693,900	- - -	239,693,900	9,408,123	1,000,000	10,408,123
1 February (*a*) and 25 March	1787	239,200,719	662,750	239,863,469	9,359,087	1,055,638	10,414,725
	1788	237,697,665	2,119,650	239,817,315	9,302,267	1,109,829	10,412,096
	1789	236,191,315	3,626,000	239,817,315	9,221,734	1,184,735	10,406,469
	1790	234,632,465	5,184,850	239,817,315	9,212,950	1,207,179	10,420,129
	1791	233,044,965	6,772,350	239,817,315	9,181,919	1,256,142	10,438,061
	1792	231,537,865	8,279,450	239,817,315	9,090,653	1,368,532	10,459,185
	1793	229,614,446	10,242,100	239,856,546	9,018,116	1,419,338	10,437,454
	1794	234,034,718	12,416,505	246,451,223	9,157,890	1,748,575	10,906,465
	1795	247,877,236	15,221,450	263,098,686	9,736,346	2,000,099	11,736,445
	1796	301,861,305	18,304,905	320,166,210	11,888,265	2,639,875	14,528,140
	1797	355,323,773	22,695,575	378,019,348	14,121,519	3,344,338	17,465,857
	1798	381,525,835	29,485,598	411,011,433	15,031,029	3,950,470	18,981,499
	1799	414,936,333	37,588,473	452,524,806	16,123,679	4,455,581	20,579,260
	1800	423,367,546	58,138,566	481,506,112	16,411,382	4,783,070	21,194,452
1 February and 5 January (*b*)	1801	447,147,163	68,851,735	515,998,898	17,175,977	5,151,257	22,327,234
	1802	497,043,488	79,343,060	576,386,548	18,781,166	6,025,876	24,807,042
	1803	522,231,785	88,779,449	611,011,234	19,467,353	6,335,055	25,802,408
	1804	528,260,641	101,961,115	630,221,756	19,679,796	6,871,774	26,551,570
	1805	545,803,317	114,821,745	660,625,062	20,204,518	7,550,221	27,754,739
	1806	573,529,931	128,581,442	702,111,373	21,068,452	8,373,865	29,442,317
	1807	593,954,285	142,943,984	736,898,269	21,669,703	9,142,908	30,812,611
	1808	601,733,072	158,672,856	760,405,928	21,552,626	10,287,245	31,839,871
	1809	604,287,474	174,700,848	778,988,322	21,808,275	10,936,566	32,744,841
	1810	614,789,090	191,296,625	806,085,715	22,449,481	11,720,533	34,170,014
	1811	624,301,936	209,162,082	833,464,018	22,883,366	12,546,246	35,429,612
	1812	635,583,446	229,782,020	865,365,466	23,561,838	13,469,130	37,030,968
	1813	661,409,957	253,927,786	915,337,743	24,636,503	14,683,192	39,319,695
	1814	740,023,535	281,265,961	1,021,289,496	27,498,147	13,473,016	40,971,163
	1815	752,857,235	303,754,320	1,056,611,555	28,069,795	13,401,153	41,470,948
	1816	816,311,939	327,669,418	1,143,981,357	30,458,200	13,478,540	43,936,740
	1817	796,200,190	350,569,427	1,146,769,617	29,842,007	14,009,554	43,851,561
5 January (*a*) - -	1818	776,742,402	369,988,580	1,146,730,982	29,310,454	14,596,683	43,907,137
	1819	791,867,313	389,637,049	1,181,504,362	29,934,295	15,815,001	45,749,296

Note.—(*a*) The Annual Accounts of the Commissioners for the Reduction of the National Debt, prior to the passing of the Act of 56 Geo. III. c. 98, for composing one joint consolidated National Debt, Interest, and Sinking Fund, were made up to the 1st of February, and since the passing of that Act to the 5th January in each Year.

(*b*) The Annual Accounts of Ireland, prior to the Union, were made up to the 25th March, and since the Union, to the 5th January in each Year.

Whitehall, Treasury Chambers, December 1819.

C. Arbuthnot.

App. No. 22.

II.—UNFUNDED DEBT AND CHARGE THEREON.

No. 7.—AN ACCOUNT of the Total Amount of the UNFUNDED DEBT of *Great Britain* in Exchequer Bills, as it stood on the 5th January in each Year, from the Year 1786 to 1819 inclusive; distinguishing the Amount issued for Interest and Sinking Fund on those Exchequer Bills in each of those Years; and also an Estimate of the Total Amount of Interest due on Outstanding Exchequer Bills on the 5th January 1819.

YEARS ended	TOTAL UNFUNDED DEBT.	CHARGE: ISSUED FOR INTEREST.	SINKING FUND.	TOTAL CHARGE.
	£.	£. s. d.	£.	£. s. d.
5th January - 1786	7,965,100	163,790 15 10	- - -	163,790 15 10
1787	7,774,600	223,157 19 7	- - -	223,157 19 7
1788	7,616,200	145,438 8 –	- - -	145,438 8 –
1789	8,793,000	180,970 3 2	- - -	180,970 3 2
1790	9,633,114	287,879 6 8	- - -	287,879 6 8
1791	10,520,200	277,607 14 7	- - -	277,607 14 7
1792	9,560,000	322,871 5 6	- - -	322,871 5 6
1793	11,361,000	321,787 3 5	- - -	321,787 3 5
1794	11,849,000	297,445 16 1	- - -	297,445 16 1
1795	10,111,300	410,096 13 2	- - -	410,096 13 2
1796	13,781,000	258,560 16 –	- - -	258,560 16 –
1797	13,218,600	302,498 2 4¾	- - -	302,498 2 4¾
1798	13,368,400	297,722 14 –½	- - -	297,722 14 –½
1799	14,310,400	356,847 14 –	- - -	356,847 14 –
1800	20,360,700	1,021,626 4 2	- - -	1,021,626 4 2
1801	26,080,100	766,480 5 3	- - -	766,480 5 3
1802	20,588,100	1,121,890 10 7	- - -	1,121,890 10 7
1803	16,456,000	1,105,935 19 6	- - -	1,105,935 19 6
1804	19,067,600	801,787 10 5	- - -	801,787 10 5
1805	25,253,500	624,859 18 10	- - -	624,859 18 10
1806	27,180,400	1,478,316 3 3	- - -	1,478,316 3 3
1807	27,207,100	1,310,686 18 9	- - -	1,310,686 18 9
1808	31,942,900	1,574,361 18 5	- - -	1,574,361 18 5
1809	39,739,200	1,610,562 16 10	- - -	1,610,562 16 10
1810	39,164,100	1,862,943 15 –	- - -	1,862,943 15 –
1811	38,286,300	1,815,105 4 1	- - -	1,815,105 4 1
1812	41,491,800	1,556,735 – 5	- - -	1,556,735 – 5
1813	45,406,400	1,835,369 2 3	- - -	1,835,369 2 3
1814	47,516,800	2,081,529 10 6	*Vide* Note C., Account No. 12. 195,000	2,276,529 10 6
1815	59,227,600	2,256,707 8 4	290,000	2,546,707 8 4
1816	41,441,900	3,014,003 3 8	277,500	3,291,503 3 8
1817	44,650,300	2,196,177 19 3	262,500	2,458,677 19 3
1818	56,729,400	1,710,119 3 10	312,500	2,022,619 3 10
1819	43,655,400	2,143,476 5 6	502,500	2,645,976 5 6

Estimate of Amount of Interest due on the 5th January 1819 - - { One Million One Hundred and Ten Thousand Pounds—(£. 1,110,000).

Exchequer Bill Office, 25 November 1819.

E. H. Nevinson.

Wm. Waterfield,
Accountant.

App. No. 22.

No. 8.—AN ACCOUNT of the Total Amount of the UNFUNDED DEBT of *Great Britain* in Navy Bills, as it stood on the 31st of December in each Year, from the Year 1785 to 1818 inclusive; distinguishing the Amount issued for Interest and Sinking Fund on those Navy Bills in each of those Years; and also, an Estimate of the Total Amount of Interest due on Outstanding Navy Bills, on the 5th January 1819.

YEARS ended	TOTAL UNFUNDED DEBT of BILLS, on the Course of the Navy.	CHARGE: AMOUNT Issued for Interest.	SINKING FUND.	TOTAL CHARGE.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
31st Dec. - 1785	721,923 6 9	166,240 4 3	- - -	166,240 4 3
1786	956,418 14 –	8,991 1 8	- - -	8,991 1 8
1787	1,254,938 – 2	23,428 4 5	- - -	23,428 4 5
1788	1,533,105 15 –	33,405 7 10	- - -	33,405 7 10
1789	1,829,458 6 10	54,525 13 10	- - -	54,525 13 10
1790	3,075,598 14 7	58,114 13 8	- - -	58,114 13 8
1791	2,679,787 1 11	96,890 11 1	- - -	96,890 11 1
1792	2,370,019 4 4	85,881 8 4	- - -	85,881 8 4
1793	4,897,314 11 8	111,317 15 8	- - -	111,317 15 8
1794	7,829,707 6 10	161,571 17 10	- - -	161,571 17 10
1795	8,848,293 2 –	283,377 7 –	- - -	283,377 7 –
1796	653,021 – 10	282,865 13 11	- - -	282,865 13 11
1797	1,750,155 19 7	155,381 18 10	- - -	155,381 18 10
1798	1,489,340 7 8	82,097 8 11	- - -	82,097 8 11
1799	1,916,650 16 6	98,262 9 1	- - -	98,262 9 1
1800	3,286,827 2 9	126,628 13 5	- - -	126,628 13 5
1801	2,462,523 – 11	142,394 7 6	- - -	142,394 7 6
1802	544,591 6 5	83,207 17 8	- - -	83,207 17 8
1803	1,760,748 12 8	60,322 11 5	- - -	60,322 11 5
1804	2,236,272 14 1	81,556 4 6	- - -	81,556 4 6
1805	2,692,606 7 7	100,932 9 11	- - -	100,932 9 11
1806	2,713,771 – 2	105,251 8 9	- - -	105,251 8 9
1807	2,527,395 14 11	116,170 4 5	- - -	116,170 4 5
1808	2,636,153 11 5	119,834 4 5	- - -	119,834 4 5
1809	2,786,826 16 3	132,650 2 10	- - -	132,650 2 10
1810	2,882,481 – 6	131,818 11 9	- - -	131,818 11 9
1811	2,952,479 3 10	136,455 9 10	- - -	136,455 9 10
1812	3,324,380 9 8	146,301 18 3	- - -	146,301 18 3
1813	3,599,324 18 7	161,791 16 8	- - -	161,791 16 8
1814	2,254,478 9 3	131,904 17 5	- - -	131,904 17 5
1815	1,903,752 2 11	99,527 9 8	- - -	99,527 9 8
1816	660,129 – 7	39,515 2 10	- - -	39,515 2 10
1817	441,215 13 9	20,291 1 3	- - -	20,291 1 3
1818	514,815 – 5	7,558 17 –	- - -	7,558 17 –

Estimate of the Total Amount of Interest due on Outstanding Navy Bills, on the 5th January 1819 - - - - - £. 1,019. 19. 6.

Navy Office,
28 August 1819.

T. B. Martin.
J. Tucker.
G. A. Chetwynd Stapylton.

App. No. 22.

No. 9.—AN ACCOUNT of the Total Amount of the UNFUNDED DEBT of *Great Britain* in Ordnance Debentures, as it stood on the 5th January in each Year, from the Year 1786 to 1819 inclusive; distinguishing the Amount issued for Interest and Sinking Fund on those Ordnance Debentures in each of those Years; and also an Estimate of the Total Amount of Interest due in Outstanding Ordnance Debentures, on the 5th January 1819.

YEARS ended	TOTAL UNFUNDED DEBT.	CHARGE: AMOUNT ISSUED FOR INTEREST.	CHARGE: SINKING FUND.	CHARGE: TOTAL CHARGE.
	£. s. d.	£. s. d.	£. s. d.	£. s. d
5th January 1786	Nil.			
1787	Nil.			
1788	25,670 9 7			
1789	Nil.			
1790	11,563 12 10			
1791	111,313 3 2			
1792	Nil.			
1793	91,501 13 10			
1794	303,458 11 8			
1795	755,564 5 8			
1796	1,235,631 17 9			
1797	763,153 3 10			
1798	548,233 3 11			
1799	983,249 6 –			
1800	631,831 10 7			
1801	832,113 9 6			
1802	701,428 12 2	Nil.	Nil.	Nil.
1803	399,763 3 –			
1804	682,343 17 7			
1805	1,260,480 9 11			
1806	1,104,512 6 3			
1807	1,255,071 14 1			
1808	1,165,822 13 7			
1809	861,364 18 7			
1810	1,015,360 8 4			
1811	1,089,441 11 2			
1812	1,078,476 5 4			
1813	900,360 8 10			
1814	671,093 4 9			
1815	793,919 4 6			
1816	876,857 7 4			
1817	391,641 3 3			
1818	169,893 18 11			
1819	300,990 15 2			

By Order of the Board,

Office of Ordnance,
21 October 1819.

R. H. Crew,
Secretary.

App. No. 22.

No. 10.—AN ACCOUNT (consolidating the preceding Accounts Nos. 7, 8, and 9), of the Total Amount of the UNFUNDED DEBT of *Great Britain* in Exchequer Bills, Navy Bills, and Ordnance Debentures, as it stood on the 5th January in each Year, from the Year 1786 to 1819 inclusive; distinguishing the Amount issued for Interest and Sinking Fund on those Securities in each of those Years; and also, an Estimate of the Total Amount of Interest due on Outstanding Securities on the 5th January 1819.

YEARS ended	TOTAL UNFUNDED DEBT.	CHARGE: ISSUED FOR INTEREST.	SINKING FUND.	TOTAL CHARGE.
	£.	£.	£.	£.
5th January 1786	8,687,023	330,031	- - -	330,031
1787	8,731,018	232,149	- - -	232,149
1788	8,896,808	168,866	- - -	168,866
1789	10,326,105	214,375	- - -	214,375
1790	11,474,135	342,405	- - -	342,405
1791	13,707,111	335,722	- - -	335,722
1792	12,239,787	419,761	- - -	419,761
1793	13,822,520	407,668	- - -	407,668
1794	17,049,773	408,763	- - -	408,763
1795	18,696,571	571,668	- - -	571,668
1796	23,864,924	541,938	- - -	541,938
1797	14,634,774	585,363	- - -	585,363
1798	15,666,789	453,104	- - -	453,104
1799	16,782,989	438,945	- - -	438,945
1800	22,909,182	1,119,888	- - -	1,119,888
1801	30,199,040	893,108	- - -	893,108
1802	23,752,051	1,264,284	- - -	1,264,284
1803	17,400,351	1,189,143	- - -	1,189,143
1804	21,510,692	862,110	- - -	862,110
1805	28,750,253	706,416	- - -	703,416
1806	30,977,518	1,579,248	- - -	1,579,248
1807	31,175,942	1,415,938	- - -	1,415,938
1808	35,636,118	1,680,532	- - -	1,680,532
1809	43,236,718	1,730,397	- - -	1,730,397
1810	42,966,287	1,995,593	- - -	1,995,593
1811	42,258,222	1,946,923	- - -	1,946,923
1812	45,522,755	1,693,190	- - -	1,693,190
1813	49,631,140	1,981,671	- - -	1,981,671
			Vide Note C., Account No. 12.	
1814	51,787,218	2,243,321	195,000	2,438,321
1815	62,275,997	2,388,612	290,000	2,678,612
1816	44,222,509	3,113,530	277,500	3,391,030
1817	45,702,070	2,235,693	262,500	2,498,193
1818	57,340,509	1,730,410	312,500	2,042,910
1819	44,471,205	2,151,035	502,500	2,653,535
		Estimate of Interest due.		
		1,111,019	- - -	1,111,019

Whitehall, Treasury Chambers, 15 December 1819.

C. Arbuthnot.

App. No. 22.

No. 11.—AN ACCOUNT of the Total Amount of the UNFUNDED DEBT of *Ireland* in Irish Treasury Bills, as it stood on the 25th March or 5th January in each Year, from the Year 1786 to 1819 inclusive; distinguishing the Amount issued for Interest or Sinking Fund on those Securities, in each of those Years (*a*); and also, an Estimate of Interest due on Outstanding Irish Treasury Bills, on the 5th January 1819;—in British Currency.

YEARS ending	TOTAL UNFUNDED DEBT.	CHARGE: AMOUNT ISSUED FOR INTEREST.	SINKING FUND.	TOTAL CHARGE.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(*b*) 25th March 1786	794,400 – –	36,244 10 –	- - -	36,244 10 –
1787	627,369 4 7 20	28,623 14 5 4/32	- - -	28,623 14 5 4/32
1788	627,369 4 7 20	28,623 14 5 4/32	- - -	28,623 14 5 4/32
1789	627,369 4 7 20	23,853 2 – 12	- - -	23,853 2 – 12
1790	627,369 4 7 20	23,853 2 – 12	- - -	23,853 2 – 12
1791	627,369 4 7 20	23,853 2 – 12	- - -	23,853 2 – 12
1792	627,369 4 7 20	23,853 2 – 12	- - -	23,853 2 – 12
1793	627,369 4 7 20	23,853 2 – 12	- - -	23,853 2 – 12
1794	904,292 6 1 44	38,401 3 6 36	- - -	38,401 3 6 36
1795	1,061,538 9 2 40	47,697 2 3 36	- - -	47,697 2 3 36
1796	1,107,692 6 1 44	51,110 11 6 24	- - -	51,110 11 6 24
1797	1,160,492 6 1 44	55,107 8 5 28	- - -	55,107 8 5 28
1798	858,784 12 3 36	42,854 – –	- - -	42,854 – –
1799	886,476 18 5 28	45,621 6 1 44	- - -	45,621 6 1 44
1800	1,343,400 – –	69,573 4 7 20	- - -	69,573 4 7 20
5th January - 1801	1,699,938 9 2 40	87,400 3 – 48	- - -	87,400 3 – 48
1802	1,433,190 15 4 32	74,062 15 4 32	- - -	74,062 15 4 32
1803	1,035,944 12 3 36	52,074 3 – 48	- - -	52,074 3 – 48
1804	1,596,923 1 6 24	80,123 1 6 24	- - -	80,123 1 6 24
1805	766,153 16 11 4	38,584 12 3 36	- - -	38,584 12 3 36
1806	27,692 6 1 44	1,661 10 9 12	- - -	1,661 10 9 12
1807	No Treasury Bills outstanding.			
1808	369,230 15 4 32	18,461 10 9 12	- - -	18,461 10 9 12
1809	500,000 – –	25,000 – –	- - -	25,000 – –
1810	605,288 9 2 40	30,264 8 5 28	- - -	30,264 8 5 28
1811	105,288 9 2 40	5,264 8 5 28	- - -	5,264 8 5 28
1812	1,698,903 16 11 4	84,945 3 10 8	- - -	84,945 3 10 8
1813	2,315,944 17 4 32	115,797 4 10 8	23,159 8 11 4/32	138,956 13 9 12
1814	2,515,769 4 7 20	125,788 9 2 40	25,157 13 10 8	150,946 3 – 48
1815	2,500,384 12 3 36	125,019 4 7 20	25,003 16 11 4	150,023 1 6 24
1816	2,496,923 1 6 24	124,846 3 – 48	24,969 4 7 20	149,815 7 8 16
1817	5,304,615 7 8 16	265,230 15 4 32	53,046 3 – 48	318,276 18 5 28
1818	4,684,615 7 8 16	198,230 15 4 32	46,846 3 – 48	245,076 18 5 28
1819	4,400,000 – –	176,000 – –	44,000 – –	220,000 – –

Vide Note C, Acct. No. 12.

(*a*) All Interest due on Irish Treasury Bills outstanding in Ireland, on the 5th of January 1819, was provided by a charge on the Consolidated Fund in Ireland, for the Quarter ending that day.

(*b*) Prior to the Union, the Annual Accounts in Ireland were made up to the 25th March in each year.

Exchequer Office, Ireland,
29 November 1819.

Roden, Auditor General.

App. No. 22.

No. 12.—AN ACCOUNT (consolidating the preceding Accounts, Nos. 10 and 11) of the Total Amount of the UNFUNDED DEBT of *Great Britain* and *Ireland* in Exchequer Bills, Navy Bills, Ordnance Debentures, and Irish Treasury Bills, as it stood on the 5th January or 25th March in each Year, from the Year 1786 to 1819 inclusive; distinguishing the Amount paid for Interest and Sinking Fund on those Securities, in each of those Years; and also, an Estimate of the Total Amount of Interest due on Outstanding Securities on the 5th January 1819.

YEARS ended	TOTAL UNFUNDED DEBT.	CHARGE: ISSUED FOR INTEREST.	SINKING FUND.	TOTAL CHARGE.
	£.	£.	£.	£.
(*a*)5th Jan. and 25th March 1786	9 481,423	366,275	- - -	366,275
(*b*) 1787	9,358,387	260,772	- - -	260,772
1788	9,524,177	197,489	- - -	197,489
1789	10,953,474	238,228	- - -	238,228
1790	12,101,504	366,258	- - -	366,258
1791	14,334,480	359,575	- - -	359,575
1792	12,867,156	443,614	- - -	443,614
1793	14,449,889	431,521	- - -	431,521
1794	17,954,065	447,164	- - -	447,164
1795	19,758,109	619,365	- - -	619,365
1796	24,972,616	593,048	- - -	593,048
1797	15,795,266	540,470	- - -	540,470
1798	16,525,573	495,958	- - -	495,958
1799	17,669,465	484,566	- - -	484,566
1800	24,252,582	1,189,461	- - -	1,189,461
5th January - 1801	31,898,978	980,508	- - -	980,508
(*b*) 1802	25,185,241	1,338,346	- - -	1,338,346
1803	18,436,295	1,241,217	- - -	1,241,217
1804	23,107,615	942,233	- - -	942,233
1805	29,516,406	745,000	- - -	745,000
1806	31,005,210	1,580,909	- - -	1,580,909
1807	31,175,942	1,415,938	- - -	1,415,938
1808	36,005,348	1,698,993	- - -	1,698,993
1809	43,736,718	1,755,397	- - -	1,755,397
1810	43,571,575	2,025,857	- - -	2,025,857
1811	42,363,510	1,952,187	- - -	1,952,187
1812	47,221,658	1,778,135	- - -	1,778,135
1813	51,947,084	2,097,468	(*c*) 23,159	2,120,627
1814	54,302,987	2,369,109	220,157	2,589,266
1815	64,776,381	2,513,631	315,003	2,828,634
1816	46,719,432	3,238,376	302,469	3,540,845
1817	51,006,685	2,500,923	315,546	2,816,469
1818	62,025,124	1,928,640	359,346	2,287,986
1819	48,871,205	2,327,035	546,500	2,873,535
,,	- - -	Estimate of Interest due. 1,111,019	- - -	1,111,019

Note (*a*) The Annual Accounts of the Unfunded Debt of Great Britain are made up to the 5th January in each year.

(*b*) The Annual Accounts of the Unfunded Debt of Ireland are made up, prior to the Union, to the 25th March, and since the Union to the 5th January in each year.

(*c*) The Charges for Sinking Fund in this Account have not been carried to Account No. 13, as Sums of the like Amount are included in the Charge for Sinking Fund, Account No. 6, and carried from that Account to Account No. 13.

Whitehall, Treasury Chambers, 15 December 1819.

C. Arbuthnot.

III.—FUNDED AND UNFUNDED DEBT OF THE UNITED KINGDOM, AND CHARGE THEREON.

No. 13.—AN ACCOUNT (consolidating the preceding Accounts Nos. 6 and 12) of the Total Amount of the FUNDED and UNFUNDED DEBT of *Great Britain* and *Ireland*, as it stood on the 1st February, 25th March, or 5th January in each Year, from the Year 1786 to 1819, both inclusive; distinguishing the Amount of Funded Debt Redeemed, and also the Amount of Interest and Charges upon the Unredeemed Debt, from the Amount paid to the Commissioners for the Reduction of the National Debt on account of Sinking Fund, or Interest on Redeemed Debt.

YEARS ended		UNREDEEMED DEBT.	REDEEMED DEBT.	TOTAL DEBT.	CHARGE in respect of Unredeemed Debt; including Annuities for Lives or Years, and Management.	CHARGE in respect of Redeemed Debt, including Sinking Fund.	TOTAL CHARGE.
(*a b*)		£	£.	£.	£.	£.	£.
1 Aug., 1 Feb., 5 Jan., and 25 March	1786	249,175,323	- -	249,175,323	9,774,398	1,000,000	10,774,398
1 Feb., 5 Jan., and 25 March	1787	248,559,106	662,750	249,221,856	9,619,859	1,055,638	10,675,497
	1788	247,221,842	2,119,650	249,341,492	9,499,756	1,109,829	10,609,585
	1789	247,144,789	3,626,000	250,770,789	9,459,962	1,184,735	10,644,697
	1790	246,733,969	5,184,850	251,918,819	9,579,208	1,207,179	10,786,387
	1791	247,379,445	6,772,350	254,151,795	9,541,494	1,256,142	10,797,636
	1792	244,405,021	8,279,450	252,684,471	9,534,267	1,368,532	10,902,799
	1793	244,064,335	10,242,100	254,306,435	9,449,637	1,419,338	10,868,975
	1794	251,988,783	12,416,505	264,405,288	9,605,054	1,748,575	11,353,629
	1795	267,635,345	15,221,450	282,856,795	10,355,711	2,000,099	12,355,810
	1796	326,833,921	18,304,905	345,138,826	12,481,313	2,639,875	15,121,188
	1797	371,119,039	22,695,575	393,814,614	14,661,989	3,344,338	18,006,327
	1798	398,051,408	29,485,598	427,537,006	15,526,987	3,950,470	19,477,457
	1799	432,605,798	37,588,473	470,194,271	16,608,245	4,455,581	21,063,826
	1800	447,620,128	58,138,566	505,758,694	17,600,843	4,783,070	22,383,913
1 Feb. and 5 Jan.	1801	479,046,141	68,851,735	547,897,876	18,156,485	5,151,257	23,307,742
	1802	522,228,729	79,343,060	601,571,789	20,119,512	6,025,876	26,145,388
	1803	540,668,080	88,779,449	629,447,529	20,708,570	6,335,055	27,043,625
	1804	551,368,256	101,961,115	653,329,371	20,622,029	6,871,774	27,493,803
	1805	575,319,723	114,821,745	690,141,468	20,949,518	7,550,221	28,499,739
	1806	604,535,141	128,581,442	733,116,583	22,649,361	8,373,865	31,023,226
	1807	625,130,227	142,943,984	768,074,211	23,085,641	9,142,908	32,228,549
	1808	637,738,420	158,672,856	796,411,276	23,251,619	10,287,245	33,538,864
	1809	648,024,192	174,700,848	822,725,040	23,563,672	10,936,566	34,500,238
	1810	658,360,665	191,296,625	849,657,290	24,475,338	11,720,533	36,195,871
	1811	666,665,446	209,162,082	875,827,528	24,835,553	12,546,246	37,381,799
	1812	682,805,104	229,782,020	912,587,124	25,339,973	13,469,130	38,809,103
	1813	713,357,041	253,927,786	967,284,827	26,733,971	14,683,192	41,417,163
	1814	794,326,522	281,265,961	1,075,592,483	29,867,256	13,473,016	43,340,272
	1815	817,633,616	303,754,320	1,121,387,936	30,583,426	13,401,153	43,984,579
	1816	863,031,371	327,669,418	1,190,700,789	33,696,576	13,478,540	47,175,116
	1817	847,206,875	350,569,427	1,197,776,302	32,342,930	14,009,554	46,352,484
5 January	1818	838,767,526	369,988,580	1,208,756,106	31,239,094	14,596,683	45,835,777
	1819	840,738,518	389,637,049	1,230,375,567	33,372,349	15,815,001	49,187,350

Note (*a*)—The Annual Accounts of the Commissioners for the Reduction of the National Debt, prior to the passing of the Act of 56 Geo. 3, c. 98, for composing one joint Consolidated Debt, Interest, and Sinking Fund, were made up to the 1st February, and since the passing of that Act to the 5th January.
The Annual Accounts of the Unfunded Debt of Great Britain are made up to the 5th January.

(*b*)—The Annual Accounts of the Debt of Ireland, Funded and Unfunded, prior to the Union, were made up to the 25th March, and since the Union to the 5th January.

Whitehall, Treasury Chambers, 15th December 1819.

C. Arbuthnot.

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TO THE

REPORT

FROM THE

SELECT COMMITTEE

ON

TAXATION OF IRELAND.

Ordered, by The House of Commons, *to be Printed,*
22 *July* 1864.

513—I.

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1. *Representations and Complaints on the part of Ireland in regard to the Finance Accounts of former Years.*
2. *Explanatory Statements on the part of the Treasury and Exchequer; detailed Accounts submitted by the latter.*

1. *Representations and Complaints on the part of Ireland in regard to the Finance Accounts of former Years:*

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Witness is strongly of opinion that all loans raised on account of Ireland, and taxes paid by Ireland in the fourteen years previous to 1815, are not credited in the Report of 1815; grounds for this conclusion, *Dillon* 1118–1132——Items mentioned in Mr. Marshall's Tables amounting to about 6,000,000 *l.* which are omitted from the Report of 1815, *ib.* 1120–1123——Omissions from the accounts of 1815 of any credit to Ireland in respect of property tax paid out of Irish rents remitted to England and out of Irish debt held in England; these two items would amount to about 7,000,000 *l.* in the years 1801–14, *ib.* 1120.

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Witness complains, as regards over-charge of Ireland in 1804 and other years, that this was effected not by Act of Parliament, but that Great Britain was undercharged by the Treasury authorities, and by the unfair system of accounts, *Fisher* 1642–1644—— Repeated complaints by Irish Members in different years after the Union, as to the want of proper accounts, and as to the unfairness of the financial treatment of Ireland, *ib.* 1668–1673.

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Grounds for objecting to the way in which the expenses and revenue of Ireland in 1801 are made out according to the finance accounts; charges are contained in them which

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Reference to some very strong language used by witness in a pamphlet termed "The Case of Ireland" upon the subject of the accounts; witness would not now condemn the accounts in equally strong terms, but he contends, notwithstanding the explanations on some points, that there are some discrepancies which cannot be reconciled, *Fisher* 2668 *et seq.*

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2. *Explanatory Statements on the part of the Treasury and Exchequer; detailed Accounts submitted by the latter:*

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Separate form in which the accounts were kept between the Act of Union and the Consolidation Act of 1861; that is, as regards the financial accounts of the revenue and expenditure of each kingdom, *Chisholm* 285-287—— Separate statement or account previously to 1816 of the amount of debt inscribed and paid in England and in Ireland respectively, *ib.* 287——Absence of any separate account of the interest of the debt prior to the Union, showing the separate charge to each country, *ib.* 288, 289.

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Considerable labour involved in the preparation of an account showing the amount of deficit in the English and Irish revenue respectively for the years 1801-1816, *Anderson* 333, 334——Separate accounts can be furnished of the amount of debt borrowed in each year in each country, *ib.* 341-343.

Statement in explanation of an apparent difference between returns in 1816 and 1824 of the amount of unfunded debt of Great Britain, *Chisholm* 567-582——Further evidence upon the question of the production of balance sheets for the year previously to 1822, *Chisholm* and *Anderson* 583-594.

Explanations in detail relative to the system upon which witness has prepared the accounts (in Appendix No. 10 & 11) of joint expenditure and of revenue and expenditure, *Chisholm* 6348 *et seq.*——In the period after the Union the Irish accounts were kept very regularly and were very well balanced from beginning to end, *ib.* 6385——Absence of any account of settlement between the two countries prior to 1811, *ib.* 6394-6403.

Further reference to the revenue accounts in Appendix No. 10 as having been prepared by witness in order to supply the Committee with all the facts relating to the gross and net revenue of each country in the period from 1801 to 1816, *Chisholm* 6504——Further explanation in detail relative to the several accounts comprised in Appendix No. 10, *ib.* 6508 *et seq.*——Error of a million in one of the accounts before the Committee of 1811, the result of which was that Ireland was never charged with two-seventeenths of this million, *ib.* 6508-6512.

Explanatory statement on the subject of the erroneous conclusions which have been formed with regard to apparent discrepancies in the public financial accounts; main course of this misapprehension in the comparison of accounts made on different principles, *Chisholm* 6613-6620——Corrections to be made in some of the accounts as prepared in the Exchequer, and laid before the Committee; these are not of any material amount, *ib.* 6640-6644.

Explanation relative to a certain account prepared under the Exchequer Act, that it represents for the year the actual receipts and issues from the Exchequer, and comprehends the whole of the public expenditure as authorised by law; way in which the amount

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Explanation showing that there is no real discrepancy between certain accounts stating the revenue of Great Britain at different amounts for the year 1801; balances and arrears at the end of the year, as well as other items, are included in one account, and not in the other, *Chisholm* 6757–6766——The accounts before the Committees of 1811, 1812, and 1815, did not comprise the separate charges, but only the payments on joint expenditure, *ib.* 6811–6816.

Mode of account in regard to a total of 16,753,272 *l.* paid by Ireland in the years 1810–16 towards the balance of joint expenditure due to Great Britain for several previous years; credit given to Ireland for these payments, *Chisholm* 6818–6823——Examination explanatory of the mode of disposal of a sum of 5,864,165 *l.* due to the credit of Ireland at the beginning of the year 1815–16; reference hereon to an abstract account (*App.* 456) of the receipts and issues of the Irish Treasury in that year, *ib.* 6824–6867——The finance accounts of each year for Ireland show distinctly the amount of loan paid into the Irish Exchequer, *ib.* 6863——In the finance accounts there is no part of the annual charge for the debt of each country under the head of joint expenditure, *ib.* 6898.

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Explanation of differences of various accounts stated in certain Parliamentary Returns, referred to in evidence given by Mr. Chisholm on 29th April 1864 (*Q.* 529 *et seq.*), *App.* 336–341.

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Act of Union:

1. *Provisions in regard to the Ante-Union Debt of each Country.*
2. *Provisions in regard to future Loans and the Creation of Separate Debt.*
3. *Provisions in regard to the relative Taxation of each Country for the Common Expenditure.*
4. *Question as to the power to Abrogate or Repeal the Act, or any portions of it.*
5. *Seventh Article af the Act, showing the Financial Arrangement generally.*

1. *Provisions in regard to the Ante-Union Debt of each Country:*

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Grounds for the opinion that the Act of Union did not contemplate any consolidation of the pre-Union debts, *Dillon* 689–692. 790 *et seq.* 1160–1165——Interpretation placed upon

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1. *Provisions in regard to the Ante-Union Debt of each Country*—continued.

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2. *Provisions in regard to future Loans and the creation of Separate Debt;*

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Conditions of the Act on the subject of future loans; interpretation thereof to the effect that the Act did not contemplate a separate loan in case of a deficit by either country, *Dillon* 690, 691. 694–696——Ambiguous and obscure wording of portions of the Act; that is, with reference to the question of separate debt, &c., *ib.* 690, 691—— Witness repeats his opinion that the Act did not contemplate the creation of any separate debt or any Irish deficiency loan, but admits some hesitation as to the proper construction to be placed upon the Act in this respect, *ib.* 809–831.

Argument that the spirit of the Act of Union was that Ireland should not be compelled by means of a separate permanent debt to make up two-seventeenths of the joint expenditure, if she proved permanently unable to raise such proportion of the expenditure, *Dillon* 1029 *et seq.*——Examination upon the wording of some portions of the Act with respect to the conclusion that this referred to the liquidation or reduction of the English debt to the proportion of the Irish debt; but not to any increase of the Irish separate debt, *ib.* 1074–1093.

With regard to the violation of the intention of the Act as to the creation of joint debt, the Irish Members may not have protested against this, but they constantly complained of the increasing debt of Ireland, *Dillon* 1216–1227.

Resolutions adopted by the British Parliament in 1799, and subsequently embodied in the Act of Union, as to the financial arrangements between the two countries, *Fisher* 1555–1560—— Under the Act of Union there could be no debt for separate account unless Ireland was deficient, whereas in the sixteen years after the union the entire deficiency was only 2,500,000*l.*, *ib.* 1766. 1777. 1978–2000—— Explanation of the principle upon which witness contends that, under the Act of Union, there should have been no separate loan raised against Ireland, *ib.* 1976–1990. 2013–2027. 2045–2047. 2468, 2469.

Grounds for the opinion that under the Act of Union there might be a separate debt contracted for either Ireland or England, on account of deficiency in the annual contribution of either country, *Right Hon. J. Napier* 3584–3603. 3629–3631. 3719–3723. 3744–3747. 3839, 3840.

Departure from the terms of the Act of Union if it intended that the loans raised subsequent to the union should be joint debts; the loans having been raised and charged separately, *Chisholm* 6405–6409——Witness altogether rejects the hypothesis that the post-union loans could have been raised as joint loans, chargeable in the proportion of two to seventeen, without having regard to the amount required to be raised for the service of each kingdom, *ib.* 6905——The notion of a joint loan without reference to the requirements of each country could never have been entertained either in Great Britain or Ireland, *ib.*

3. *Provisions in regard to the relative Taxation of each Country for the Common Expenditure;*

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Opinion that if Ireland had failed in successive years to pay the proportion of contribution settled under the Act of Union, it could have been competent in Parliament to have imposed such taxes upon Ireland as would have made up the entire deficiency, *Sir C. M. O'Loghlen* 80–87——Belief that the taxation of Ireland, with reference to her

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3. *Provisions in regard to the relative Taxation of each Country, &c.*—continued.

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2. *Effect of Unfavourable Seasons and Bad Harvests.*
3. *Decrease in the Area under Tillage.*
4. *Decrease in the Crops and in the Price.*
5. *Injurious Effect of the Policy of England in former years.*
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D.

Debt, Loans, &c.:

1. *Opinion that under the Act of Union the Ante-Union Debts of each Country were to be continued separate, and subsequent Loans or Debts to be treated as Joint Debts.*
2. *Opinion to a Contrary purport.*
3. *Actual Assignment of Loans to Ireland with reference to her deficiency of Contribution to the General Expenditure.*
4. *Statements by Messrs. Dillon and Fisher as to the Amount of Debt of each Country at the time of the Union.*
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1. *Opinion that under the Act of Union the Ante-Union Debts of each Country were to be continued separate, and subsequent Loans or Debts to be treated as Joint Debts:*

Argument that the ante-Union debts should, under the Act have continued separate, in the absence of any subsequent measure of Parliament consolidating the charges on such debts, *Sir C. M. O'Loghlen* 4–8. 54. 112–118. 171——Opinion that under the Act of Union all subsequent loans were to be raised as the joint debt of the two countries, and the interest defrayed in the ratio of two-seventeenths for Ireland, *ib.* 13–20. 37–39. 98–111. 162–164. 219 *et seq.*

Grounds for the opinion that a certain provision in the Act of Union referred to the raising of a temporary loan in either country to be recovered afterwards by taxes put upon the country, but not to be added to the joint debt of the two countries, *Sir C. M. O'Loghlen* 20–42. 65–79. 88–93——There was nothing in the Act to prevent the creation or increase of joint debt after the Union, towards the interest on which Ireland was to pay two-seventeenths, *ib.* 98–111——Injustice since the Union of dealing with Ireland by raising loans instead of by annual taxation, as having the effect of increasing the proportionate contribution of Ireland, and of saddling posterity with additional taxation, *ib.* 172–177——Absence of any provision whereby the principal of any debt separately incurred by

Debt, Loans, &c.—continued.

1. *Opinion that under the Act of Union, &c.*—continued.

by either country after the Union should form part of the data of the consolidation, *Sir C. M. O'Loghlen* 179–213.

Further argument that it was intended always to keep the ante-Union debt of both countries distinct, unless the English debt was extinguished, or was reduced in the proportion mentioned in the Act, *Sir C. M. O'Loghlen* 199–206——Belief that the ante-Union debt was alone referred to in the clause providing "that if at any future day the separate debt of each country respectively shall have been liquidated," &c., *ib.* 199–216. 219 *et seq.*—— Importance attached to the contingency as to a liquidation of the separate debt of each country, with reference to the question of altering the proportionate contribution of each country, *ib.* 234–238.

Further expression of the opinion that the interest on the deficiency loans raised in England or Ireland should be borne solely by the country raising the loan, *Sir C. M. O'Loghlen* 269–275—— Such loans should not be taken into account in the provisions for consolidating the ante-Union debt of the two countries, *ib.* 275.

Interpretation placed upon that portion of the Act of Union in regard to the contingencies under which the charge in respect of the pre-Union debt of each country should cease to be separately defrayed, *Dillon* 689–691. 1191–1196——Opinion that under the Act of Union there was not power to consolidate the ante-Union debts unless by bringing down the debt of England to the proportion of fifteen to two by liquidation, *ib.* 692, 693. 790 *et seq.* 1160–1165——Conditions of the Act on the subject of future loans; interpretation thereof to the effect that the Act did not contemplate a separate loan in case of a deficit by either country, *ib.* 694–696.

Witness repeats the opinion that the Act did not contemplate the creation of any separate debt, or any Irish deficiency loan, but admits some hesitation as to the proper construction to be placed upon the Act in this respect, *Dillon* 809–831——Examination upon the wording of portions of the Act with respect to the conclusion that this referred to the liquidation or reduction of the English debt to the proportion of the Irish debt, but not to any increase of the Irish separate debt, *ib.* 1074–1093——Opinion that in equity a deficiency should have been made good by a loan on joint account if in any year, when additional taxation was imposed upon Ireland, less had been yielded than previously, *ib.* 1111–1113.

Further reference to the contingencies under which the Act provides that the loans should be separate, *Dillon* 1191–1196——With regard to the violation of the intention of the Act as to the creation of joint debt, the Irish Members may not have protested against this, but they constantly complained of the increasing debt of Ireland, *ib.* 1216–1227.

Grounds for the argument that all loans after the Union were joint loans, and that no separate debt could legally be created against Ireland, *Fisher* 1766, 1767. 1976–1990. 2013–2027. 2045–2047. 2468, 2469——Under the Act of Union there could be no debt for separate account unless Ireland was deficient, whereas in the sixteen years after the Union the entire deficiency was only 2,500,000 *l.*, *ib.* 1766, 1777. 1978–2000.

2. *Opinion to a Contrary Purport:*

Conclusion as to the authority under the Act of Union for charging Ireland in respect of debts raised in this country for making up deficiencies in the Irish revenue, *Anderson* 595–607.

Witness has considered the Seventh Article of the Act of Union, and submits that under it the separate debt of Ireland could lawfully be increased after the Union, in the event of deficiency in her share of annual contribution, *Right Honourable J. Napier* 3584–3603. 3629–3631. 3719–3723. 3744–3747——With regard to the provision as to the value of the debts getting into the ratio of the contributions, before the period of twenty years, witness considers that this might have been effected either by increasing the Irish debt or reducing the English debt; that is, with reference to the power of equalising the taxation, *ib.* 3588. 3597–3604. 3629–3631——Witness repeats the opinion that the Act provides for the debts being kept separate, and the interest upon them, *ib.* 3839, 3840.

Departure from the terms of the Act of Union if it intended that the loans raised subsequently to the Union should be joint debts, the loans having been raised and charged separately, *Chisholm* 6405–6409——Belief as to the mode of apportioning the loans to Ireland not having been contrary to law, *ib.* 6486–6493—— Unfairness if Great Britain had been charged with fifteen-seventeenths of the deficiency of Ireland by treating the balance of the debt raised as joint debt instead of solely as separate debt, *ib.* 6535–6540.

Witness altogether rejects the hypothesis that the post-Union loans could have been raised as joint loans, chargeable in the proportion of two to seventeen without having regard to the amount required to be raised for the service of each kingdom, *Chisholm* 6905——The notion of a joint loan without reference to the requirements of each country, could never have been entertained either in Great Britain or Ireland, *ib.*

Report, 1864—*continued.*

DEBT, LOANS, &c.—continued.

3. *Actual Assignment of Loans to Ireland with reference to her Deficiency of Contribution to the General Expenditure:*

Statement that the loans raised in each country after the Union were not assigned in the relative proportions of two-seventeenths and fifteen-seventeenths, or in any definite proportions; particulars hereon, *Chisholm* 294-303. 334-364——Larger proportion of the loans assigned to Ireland in the later years than in the years immediately following the Union; this was done upon the calculations of the Chancellor of the Exchequer, *ib.* 302.

Understanding that an increased proportion of the loans was assigned to Ireland in order to make up corresponding deficiencies in the Irish revenue of contribution to the general expenditure, *Anderson* 303-310.

Further conclusion as to the proportion of the loans assigned to Ireland having been fixed in the estimates of the Irish Chancellor of the Exchequer, *Chisholm* 334, 335——Absence of any joint debt in 1816, *ib.* 637.

Considerable increase beyond the proportion of two to fifteen in the debt of Ireland in 1800-1861, on account of the deficiency of her revenue to meet the expenditure; question hereon as to this having been contrary to the Act of Union, *Chisholm* 6486-6493. 6526-6528.

4. *Statements by Messrs. Dillon & Fisher as to the Amount of Debt of each Country at the time of the Union:*

Total of 420,305,964 *l.* as the funded redeemed debt of Great Britain, and total of 26,340,630 *l.* as the funded unredeemed debt of Ireland on 5th January 1801, *Dillon* 680-685——The unfunded debt of Great Britain at the same period was 22,080,100 *l.* and of Ireland 1,703,915 *l.*, *ib.* 686-688.

Data for the calculation that the actual unredeemed debt of Ireland at the time of the Union was 25,053,173 *l.*, *Fisher* 1564-1572——Calculation by which the total funded and unfunded debt of Great Britain on 1st January 1801 may be placed at 456,829,702 *l.* *ib.* 1573-1581——Amount of the Irish debt at the time of the Union further adverted to with reference to the sums to be deducted therefrom, comprising altogether about three millions and a quarter, *ib.* 2028-2054.

Account, as prepared by Mr. Fisher, showing that the total debt of Ireland on 1st January 1801 was 23,727,751 *l.*, *App.* 307——Account, by Mr. Fisher, of the capital debt of Great Britain on 1st January 1801; total of 517,848,026 *l.*, *ib.*

5. *Particulars by Mr. Chisholm on the foregoing Point:*

Total of 488,205,924 *l.* as the funded debt, redeemed and unredeemed, of Great Britain on 5 January 1801, *Chisholm* 6410, 6411, 6421——Total of 29,156,668 *l.* as the amount of net liabilities for unfunded debt on 5th January 1801; of this amount about twenty-six millions was in Exchequer bills, *ib.* 6412-6421——Total of 27,792,975 *l.* as the aggregate of the redeemed and unredeemed debt of Ireland on 1st January 1801, exclusive of 1,699,938 *l.* in Irish treasury bills, *ib.* 6428-6432.

Account of the funded debt of Great Britain, redeemed and unredeemed, on the 1st January 1801; the unfunded debt and other outstanding liabilities; the balances in the Exchequer and in the hands of the collectors; and the net liabilities, *App.* 396.

Account of the funded debt of Ireland, redeemed and unredeemed, on 1st January 1801, the unfunded debt and other outstanding liabilities; the balances in the Exchequer and in the hands of collectors; and the net liabilities, *App.* 397.

Accounts of the value of the funded and unfunded debt of Great Britain and of Ireland on 1st January 1801, *App.* 410-412.

6. *Statements and Complaints on the part of Ireland as to the relative Amount of Loans raised for each Country, and the undue Addition to the Debt of Ireland, in the Years* 1801-1816*:*

Circumstance of the debt of Ireland having increased from twenty-three millions in 1801 to nearly one hundred and five millions and a half in 1816, *Sir C. M. O'Loghlen* 264-268.

Addition of 268,000,000 *l.* to the unredeemed funded debt of Great Britain between 1801 and 1817, and of 81,000,000 *l.* to the unredeemed debt of Ireland, *Dillon* 700-703——If the debt in 1801-16 had been raised as a joint debt the proportion chargeable to Ireland would only have been about 41,000,000 *l.* instead of 81,000,000 *l.*, *ib.* 704-706——Confirmation generally of the figures submitted by Mr. Chisholm as to the amount of cash raised for Ireland and the amount of stock created in the years 1801-1816, *ib.* 707-710.

Grounds for the argument that the amount of loans raised for Ireland after the Union was not required to meet the charges specified by the Act, *Dillon* 711 *et seq.*——Calculation that whilst the loans raised for Ireland in the years 1801-1816 were, as compared with the English loans, in the proportion of one to three-and-a-half, the deficiency of Ireland was in 1801-1814 as one to six as compared with England; that is, upon the supposition

Report, 1864—*continued.*

DEBT, LOANS, &c.—continued.

6. *Statements and Complaints on the part of Ireland, &c.*—continued.

supposition that no money had been raised during the fourteen years, *Dillon* 712–737——Commencement practically in 1804 of the system of raising loans for Ireland in excess of her legitimate requirements or charges, *ib.* 738. 1197.

Comment on the addition of more than nine millions to the funded debt of Ireland in 1804, whilst the addition to the funded debt of England was less than nine millions, although 182,000,000*l.* stock was authorised by Act in that year; attention of witness drawn hereon to the alteration in the unfunded debts in the same year, *Dillon* 755–771.

Statement as to the inaccuracy of Mr. Spring Rice's report of 1830 in saying that 90,417,065*l.* was raised for Ireland by the creation of debt in the years 1802–1816, inasmuch as the Acts of Parliament cover only seventy-six millions; explanation given to witness on this point that the larger sum includes unfunded as well as funded debt, *Dillon* 906 *et seq.* 1012–1015——Belief that considerable amounts comprised in the total authorised by Acts to be raised for Ireland in 1801–1816 were not really fixed by the Acts as a charge upon Ireland, *ib.* 1015–1017.

Statement handed in, in correction of former evidence, as to the assets and liabilities of the two countries for the fourteen years ending 5th January 1815; *Dillon's Ev.* p. 46——According to witness's amended calculation the entire debt of Ireland on 5th January 1815 would appear to be 76,622,453*l.*, or more than twenty millions less than it is stated at in the official returns, *Dillon* 1018–1028.

Further explanation as to witness calculating the deficits or actual payments of the two countries in arriving at the proportion of debt to be borne by each, *Dillon* 1019–1028——Further explanation of the calculation by which witness places at 43,673,249*l.* the post-Union debt of Ireland in the years 1801–14, *ib.* 1133–1136——Doubt as to Ireland having been brought in debt to England to the amount of 18,000,000*l.* over the series of years ending in 1816; provision of a sinking fund adverted to hereon, *ib.* 1150–1159.

Reference to a deficiency to the amount of 6,610,000*l.* on the part of Great Britain previously to 1801, which was not included in the pre-Union debt, *Fisher* 1613, 1614——Statement that in the years 1801–3 the loans raised were charged very nearly in the proportion of two-seventeenths for Ireland, *ib.* 1627–1630——Information on the subject of the financial arrangements of the year 1804, in which year only 8,876,000*l.* was added to the funded debt of Great Britain, whilst 8,688,000*l.* was added to the debt of Ireland, *ib.* 1632–1667.

Statement showing that whilst 357,780,000*l.* Imperial debt was authorised to be raised in the year 1801–16, only 349,000,000*l.* in stock was added to the unredeemed debt of Great Britain, whilst 80,000,000*l.* stock was added to the debt of Ireland, though only 72,000,000*l.* was authorised, *Fisher* 1703–1731——Much larger poroportion than two-seventeenths of the debts raised which was added to the debt of Ireland in 1801–16, *ib.* 1707–1712. 1756–1759.

Witness further contends that the revenues of Ireland were not deficient (save to the extent of 2,500,000*l.* in the whole of the period 1801–16), and that the contingency of a separate debt did not arise, *Fisher* 1766, 1777. 1978. 1984–2000.

Further statement that a certain sum of 6,610,000*l.*, should in fairness to Ireland have been added to the debt due by Great Britain at the time of the Union, *Fisher* 1851–1866.

Further statement that if Ireland had been charged with two-seventeenths of the loans created in 1801–16, the addition to the debt would have been only 44,000,000*l.* instead of 84,000,000*l.*, *Fisher* 2001–2008——Statement in further explanation of the immense addition to the debt of Ireland in 1804, *ib.* 2009–2012.

Further statement as to the difficulty of accounting for the large loan for Ireland in 1804, as compared with the small loan for Great Britain, *Fisher* 2342–2347——Immense decrease in the redeemed debt of Great Britain between 1801 and 1816, whilst there was an immense increase in the redeemed debt of Ireland on account of the partial character of the sinking fund operations, *ib.* 2354–2364. 2413 *et seq.*——Reference to a loan of five and a-half millions added to Ireland in 1814, although there was no authority under Act of Parliament for charging this debt to Ireland, *ib.* 2365. 2440——Close approximation between different accounts as to the total amount voted for Ireland from 1801 to 1815, and the total payments on account of joint charges, *ib.* 2382–2387——Evidence on the subject of a sum of four and a-half millions included in the Irish debt at the time of the consolidation, although there is evidence to show that this sum was given to Ireland as a grant by Parliament in 1811, *ib.* 2398–2412.

Further particulars as to the relative increase of the British debt and Irish debt up to 1816; much greater comparative increase of the latter, *Fisher* 2413–2439——Large increase in the funded debt of Great Britain between 1801 and 1812, whilst there was a considerable decrease between 1812 and 1816, on account of the cancelling of redeemed debt by means of the sinking fund; way in which this operation was very disadvantageous to Ireland, *ib.* 2413–2445——Amount of the capital of the redeemed debt of Great Britain in each of the years 1812–16, *ib.* 2430–2434.

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DEBT, LOANS, &c.—continued.

6. *Statements and Complaints on the part of Ireland, &c.*—continued.

Calculation based upon the annual Finance Accounts for 1801–16, showing the total charge and discharge for Great Britain and for Ireland, the result being a deficiency of thirty-seven millions in the former case, and an overcharge of forty-nine millions in the latter, *Fisher* 2449–2461.

Examination upon the question of accuracy of witness's former evidence as to the relative additions to the unredeemed debt of Great Britain and of Ireland in the year 1804; prejudicial effect as regards Ireland of the large apportionment of sinking fund in England in this year, *Fisher* 2567 *et seq.*——Witness contends that the debt in Ireland at the time of the consolidation was, strictly, only seventy millions, whereas she was brought in as liable for one hundred and ten millions, *ib.* 2727–2729.

Total of 27,611,000 *l.* as the loans paid into the English Exchequer in 1801, and of 4,730,000 *l.* paid into the Irish Exchequer, *Fisher* 2836–2840——Further reference to an addition of five and a half millions to the Irish debt, as according to Mr. M'Gregor's return in 1815, although there is no authority in the Act of Parliament for making such charge, *ib.* 2863, 2864.

Burden of debt placed upon Ireland, which was incurred in order to promote the commercial advantage of England, *Leader* 3922–3924.

Paper submitted by Mr. Fisher showing the amount of the debt of Great Britain in 1812, according to returns made to Parliament in 1812, 1824, and 1858, *App.* 310—— Also of the funded and unfunded debt of Ireland in 1812, according to the Parliamentary returns of 1812, 1824, and 1858, *ib.*

Account, by Mr. Fisher, of all the loans raised and debt created from 1801 to 1817; inference that the addition to the debt of Great Britain is about seventeen millions less than the amount authorised, and the addition to the debt of Ireland seven and a half millions more than was authorised, *App*, 311——Amount of capital stock created in the several years 1801–15, and proportion charged to Great Britain and Ireland respectively, *ib.*——Amount of the loans authorised by Parliament in each of the years 1801–15, *ib.*

Amount of capital of unredeemed debt of Great Britain and Ireland in each year, 1801 to 1817, and statement with reference to the redeemed and unredeemed debt of each country, compiled from the Finance Accounts of each year, *App.* 312, 313.

Statement of the funded and unfunded debt of the United Kingdom on 5 January 1801 and 5 January 1817, and the proportions to which Great Britain and Ireland would be respectively liable if the same were a joint debt, *App.* 315——Amount added to the funded unredeemed debt of Great Britain and Ireland, between 5 January 1801 and 5 January 1817, *ib.* 316——Amount alleged to have been added to the unfunded debt of Great Britain and Ireland, between 5 January 1801 and 5 January 1817, *ib.*

Total contribution of Great Britain and Ireland towards the expenditure of the United Kingdom, from 1 January 1801 to 1 January 1817, being the amount of debt credited, or alleged to be credited, in each country; and also the contribution of each country, being the revenue contributed after payment of the interest and charges for the debt due by each country, on 1 January 1801, *App.* 318——Amount of loans paid into the British Exchequer in each year, from 1801 to 1817, *ib.* 322.

7. *Explanations furnished by the Exchequer Office and the Treasury on the foregoing subject; Accounts submitted in elucidation thereof:*

Total of 60,698,010 *l.* raised in England for Ireland in the sixteen years after the Union, *Chisholm* 365, 366——Total of 15,807,692 *l.* raised in Ireland for public purposes, and of 132,262 *l.* for local purposes, in the years 1801 to 1816; that is, as regards funded debt, *ib.* 367–369——Aggregate of 90,244,904 *l.* as the capital of Irish unredeemed debt raised in England at the time of the consolidation of the Exchequer; this is inclusive of about fifteen millions funded in England previous to the Union, *ib.* 378, 379.

Particulars showing that, including the unredeemed Irish debt at the time of the Union, the total capital of the unredeemed funded debt in Ireland, in 1817, was 23,435,254 *l.*, *Chisholm* 398–441——Aggregate of 134,602,769 *l.* as the amount of Irish debt created in Ireland and England up to the time of the consolidation in 1817; of this amount there was redeemed 27,222,611 *l.*, and cancelled 4,041,679 *l.*, *ib.* 445–458.

Statement as to the total of 90,244,904 *l.*, or the amount of Irish unredeemed debt in England in 1817, being represented chiefly by stock, *Chisholm* and *Anderson* 521–526 —— Statement of the amounts of the funded debts of Ireland and Great Britain respectively at the time of the Union, and of the consolidation of the Exchequers, *ib.* 626–636—— Difficulty in stating the actual amount raised, or debt created, in 1801 to 1817, in order to make up the deficiencies of Ireland in respect of her contribution of two-seventeenths, *ib.* 638.

Total of about sixty millions raised for Ireland in Great Britain in 1801 and 1815, for which capital stock of funded debt to the amount of ninety-four millions was created besides,

Report, 1864—*continued.*

DEBT, LOANS, &c.—continued.

7. *Explanations furnished by the Exchequer Office, &c.*—continued.

besides Long Annuities to the amount of 135,729 *l.* per annum, *Chisholm* 6409——Circumstance of Great Britain having made herself primarily liable for the large amount raised in Great Britain for the service of Ireland, in 1801 to 1815, whilst no corresponding liability for the debt of Great Britain was imposed upon Ireland, *ib.*

Statement of the total capital of the redeemed and unredeemed funded debt of Great Britain on the 5th January 1817, *Chisholm* 6439-6446——The totals given by witness all represent capital stock, *ib.* 6447——Total of 140,902,769 *l.* as the capital of the funded debt of Ireland on the 5th January 1817; of this amount 27,222,611 *l.* was redeemed debt, *ib.* 6450–6463—— Reference to a loan of five and a half millions in 1814, charged upon Ireland, although not authorised to be charged by Act of Parliament, *ib.* 6461–6463.

Net sum of 285,217,055 *l.*, actually raised by loan for Great Britain in 1801–16, *Chisholm* 6516——The net sum raised by loan for Ireland in these years was 77,604,882 *l.*; this includes a balance of nearly a million from the loan of 1800, which balance was not actually raised till 1801; *ib.* 6517, 6525.

Reference to an account prepared by witness, showing the amount of capital funded debt of Great Britain, increased and decreased in each year from 1801 to 1817, *Chisholm* 6559-6561——Particulars as to the amount of loan raised for Ireland in 1815, the amount of her revenue and expenditure during the year, and the amount added to her debt, *ib.* 6832–6863.

Total amount raised for Great Britain by creation of funded and unfunded debt in the year ended 5 January 1801; *App.* 342——Account of the amount authorised to be raised by loan for the service of Great Britain in each year from 1801 to 1816, both inclusive; and of the amount actually raised by loan within each such year, *ib.* 380——Similar account of the amount authorised to be raised by loan for the service of Ireland, in each year, from 1801 to 1816, *ib.* 381.

Account of the amount of money actually raised for Great Britain and Ireland respectively by creation of debt in each year, from 1801 to 1816, both inclusive, distiuguishing the amount raised by creation of funded and unfunded debt; of the amount issued to pay off such debt, exclusive of sinking fund; of the net balance of ways and means thus raised in each year; and of the total amounts for the whole period, *App.* 382.

Account showing for Great Britain and Ireland respectively, in each year from 1801 to 1816, both inclusive, the net amount raised by creation of debt, after deducting a nount applied to pay off debt exclusive of sinking fund, *App.* 383–385.

Account of the amount authorised to be raised by loan in Great Britain, under each Act in each year from 1801 to 1817; the debt created; the amounts which might be remitted to Ireland; the debt created, and the total amounts of the loans raised and funded debt created in each year, *App.* 398, 399——Account of all loans authorised to be raised for the service of Ireland under each Act in each year from 1801 to 1817; the debt created and the total amounts, *ib.* 400, 401.

Abstract account of the amount of the total funded debt of each country, redeemed and unredeemed on 5 January 1801; the amount created in the sixteen years, 1801 to 1817, and the amount remaining on the 5th January 1817, *App.* 402.

Account of the amount of capital and annual charge of the funded debt of Great Britain, both redeemed and unredeemed, showing the increase and decrease in each year from 1801 to 1817, *App.* 403——Similar account of the amount of capital and annual charge of the funded debt of Ireland, *ib.* 404, 405.

Account of the value of the funded and unfunded debt of Great Britain and of Ireland, as they stood on the 1st January 1801, and on 5th January 1817, *App.* 410–412.

Abstract of the receipts and issues of the Treasury in Ireland, in each of the years 1800 to 1816; total received as loan in each year, *App.* 424–459.

Accounts containing sundry particulars relative to the funded and unfunded debt of the United Kingdom of Great Britain and Ireland in each of the years 1786 to 1819, *App.* 465–477.

8. *Question as to the due Remittance to Ireland of Irish Loans raised in England:*

Statement on the question of the loans raieed in England having been actually remitted to Ireland for expenditure, *Chisholm* 336-338. 340, 341. 361-363——Belief that in the case of loans raised in England the charge for the Irish portion of such loans was alone placed on the Irish revenue, *ib.* 336-338. 340, 341.

Statement as to the accounts of 1815 not giving any explanation of the application of the loans raised in Great Britain for Ireland, *Dillon* 772-789——Importance of an accurate return of the remittances of this country to Ireland; belief that the moneys were not really remitted nor applied to the service of Ireland, *ib.* 773–776.

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DEBT, LOANS, &c.—continued.

8. *Question as to the due Remittance to Ireland of Irish Loans, &c.*—continued.

Further reference to the very large sum raised in England for Ireland in the years after the Union, of the expenditure of which, or its remittance to Ireland, no account appears in the Report of 1815; a large proportion of this was doubtless expended for Ireland, *Dillon* 1125–1132. 1258–1269——Belief that whilst 51,850,000*l.* was authorised to be remitted to Ireland in 1801 to 1816, there were, in fact, no remittances, *Fisher* 1736–1755.

9. *Means of Re-adjustment in* 1815 *and* 1816, *so that only Two-seventeenths of the Debt created should have been charged to Ireland:*

Opinion that there would have been no legal difficulty at the time of the consolidation in apportioning two-seventeenths of the post-Union debt to Ireland; how this might have been done with reference to the various Acts under which the loans were separately raised, *Dillon* 1228–1257. 1272–1275——About 15,000,000*l.* in cash would represent the excess charged to Ireland by the Committee of 1815, as compared with the amount, at the rate of two-seventeenths; this excess might have been declared to be British debt, *ib.* 1247–1257. 1270–1275.

10. *Calculation as to the immense Amount unduly added to the Irish Debt in the Period* 1820 *to* 1852:

Witness calculates that, in the period from 1820 to 1852, Ireland was charged with nearly 100 millions more than she would have been liable to if there had been a revision in 1820, in accordance with the terms of the Act of Union, and with the relative ability of the two countries, *Fisher* 2730–2734.

See also *Accounts.* *Act of Union.* *Annuities.* *Compensation to Ireland.* *Consolidation of Exchequers.* *Interest on Debt.* *O'Connell, Daniel (the late).* *Revenue and Expenditure.* *Sinking Fund, &c.* *Taxation.*

Defences of the Country. Claim of Ireland to increased public expenditure for works of defence, *Leader* 3925–3932. 3970–3972——Unfairness in Ireland paying her present proportion of expenditure on defences in England, unless there be some similar expenditure in Ireland, *ib.* 3928. 3932. 3970–3972——Interest of England to prevent an invasion of Ireland; whereas nothing is done in the way of defence, *Maguire* 4868, 4869. 4948.

Deficiencies (Irish Revenue, &c.) See *Accounts.* *Debt, Loans, &c.* *Revenue and Expenditure.*

Differential Duties. Examination as to the steps necessary in order to increase the Imperial revenues, in the event of reducing the taxation of Ireland by means of differential duties; witness is not prepared with any suggestions on the point, but believes the people of England would willingly bear a fuller and more fair quota of taxation, *Fisher* 3470–3503.

Belief that the Act of Union did not contemplate the continuance of a different system of taxation for each country, *Right Hon. J. Napier* 3671–3674——Objection to a system of differential taxation as a means of relieving Ireland, *Right Hon. J. Napier* 3675–3677. 3735, 3736; *Senior* 5549.

Exceptional treatment necessary either by differential taxation or by liberal public expenditure in the country, *Maguire* 4941. 4949–4952. 4969.

Dillon, John B. (Analysis of his Evidence.)—Is a member of the Irish Bar; has studied the question of the financial relations between England and Ireland, 677–679——Total of 420,305,944*l.* as the funded unredeemed debt of Great Britain, and total of 26,340,630*l.* as the funded unredeemed debt of Ireland on 5th January 1801; 680–685——The unfunded debt of Great Britain at the same period was 22,080,100*l.*, and of Ireland 1,703,915*l.*; 686–688——Interpretation placed upon that portion of the Act of Union in regard to the contingencies under which the charge in respect of the pre-Union debt of each country should cease to be separately defrayed, 689–691——Ambiguous and obscure wording of portions of the Act, 690. 696.

Provision in the Act of Union on the subject of a consolidation of the two debts; belief that a consolidation of existing debts was never contemplated by the Act, 692, 693——Conditions of the Act on the subject of future loans; interpretation thereof, to the effect that the Act did not contemplate a separate loan in case of a deficit by either country, 694–696——Clear definition by the Act of the charges for which the Irish revenue should be liable, 697.

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Statement as to the accounts of the Committee of 1815 not giving any explanation of the application of the monies raised in Great Britain on Irish account, nor giving any credit for the Irish remittances to England, 772–789——Importance of an accurate return of the remittances from this country to Ireland; belief that the monies were not really remitted nor applied to the service of Ireland, 773–776.

Further expression of the opinion that the Act of Union did not contemplate any consolidation of the pre-Union debts, 790 *et seq.*——Absence of any formal or Parliamentary authority for the declaration of indiscriminate taxation, 792–796——Dissent from the view of the late Mr. O'Connell as to the Act of Union having contemplated the possible increase of the Irish debt as one of the contingencies upon which the charges of the two countries should cease to be separately defrayed, 801–809.

Witness repeats his opinion that the Act did not contemplate the creation of any separate debt or any Irish deficiency loan, but admits some hesitation as to the proper construction to be placed upon the Act in this respect, 809–831——Circumstance of there having been a deficiency in the Irish revenue in the year 1802 larger than two-fifteenths of the deficit of the British revenue, 823–831——Explanation as to the charges embraced in the legitimate expenses which Ireland had to meet under the Act of Union, 833–836.

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expenditure, if she proved permanently unable to raise such proportion of the expenditure, 1029 *et seq.*——Reference to a statement by Lord Castlereagh that both countries were to contribute according to the strict measure of their relative ability, 1032——It was contended many years ago, by Mr. Stanton of Dublin, that the Act of Union did not contemplate any separate borrowing for either country, 1056.

Views expressed by the Committees which reported between 1811 and 1815 upon the question of separate debts, and of consolidation, having been contemplated by the Act of Union, 1057–1066——With regard to the calculations and conclusions of the Committee of 1815, witness is not aware that these were questioned at the time by Irish Members, but constant complaint was made by them as to the rapid increase of the Irish debt, 1067–1073——Examination upon the wording of portions of the Act with respect to the conclusion that this referred to the liquidation or reduction of the English debt to the proportion of the Irish debt, but not to any increase of the Irish separate debt, 1074–1093.

Statement that it was never anticipated by any of the parties to the Act of Union that Ireland would be unable to pay her proportion of two-seventeenths of the joint expenditure, 1094–1106——Calculations entered into by Lord Castlereagh in order to prove that Ireland was well able to bear her proportion of the taxes, 1094. 1097–1100——Greater increase of taxation in Ireland than in England subsequently to the Union, 1101. 1169——Protest on the part of Ireland, at the time of the Union, against being burdened with so large a proportion of the expenditure as two-seventeenths, 1102——It was sought to be shown that a million a year would be saved to Ireland by the arrangement in question, 1106.

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Very large sum raised in England for Ireland in the years after the Union, of the expenditure of which, or its remittance to Ireland, no account appears in the Report of 1815; a large portion of this was doubtless expended for Ireland, 1125–1132. 1258–1269——Further explanation of the calculation by which witness places at 43,673,249*l.* the post-Union debt of Ireland, in the years 1801 to 1814; 1133–1136——Return of 1824 further adverted to as representing the revenues of Ireland larger than other returns does, 1136, 1137——Unduly low estimate of the revenues of Ireland in the years 1802 to 1816, according to Mr. Spring Rice's Report, 1138, 1139.

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extinguished by the Union, 1206–1208——Discrepancy between Mr. Spring Rice's Return, and the Report of the Committee of 1811, as to the amount raised by funded debt and Treasury Bills in 1804; 1209–1213.

With regard to the violation of the intention of the Act as to the creation of joint debt, the Irish Members may not have protested against this, but they constantly complained of the increasing debt of Ireland, 1216–1227——Opinion that there would have been no legal difficulty at the time of the Consolidation in apportioning two-seventeenths of the post-Union debt to Ireland; how this might be done with reference to the various Acts under which the loans were separately raised, 1228–1257. 1272–1275——About 15,000,000 *l.* in cash would represent the excess charged to Ireland by the Committee of 1815, as compared with the amount at the rate of two-seventeenths; this excess might have been declared to be British debt, 1247–1257. 1270–1275.

Circumstance of Mr. Pitt having, in 1804, given a promise to Irish Members of an inquiry into the taxation of Ireland, 1276–1281——Right of Ireland to be credited with a proportion of the contributions received from India and other British possessions subsequently to the Union, 1287–1291——Right also of Ireland to her proportion of any subsidies repaid, 1292–1294.

Average of about 6,700,000 *l.* as the present annual revenue paid into the Exchequer in Ireland, 1295–1305——The Post Office revenue in Ireland is not included in the foregoing amount; witness estimates this at 150,000 *l.* a year, 1306, 1307. 1316, 1317——The revenue from Crown lands is also not included; this may be placed at about 50,000 *l.* a year, 1307–1315——Witness also estimates at about a million the Customs duties paid in England on sugar, tea, &c. consumed in Ireland, which amount should be included in the revenue of Ireland, 1318–1349. 1352–1359——Data for estimating at 600,000 *l.* the amount of duty paid in British ports upon sugar consumed in Ireland, 1320–1336. 1378, 1379.

Calculation that whilst the revenue of Ireland amounts altogether to about 7,500,000 *l.* a year, about 3,500,000 *l.* is expended in England or abroad, which is far more than the fair proportion which should be spent out of Ireland, 1350, 1351. 1360–1362. 1403. 1531–1535——The large and constant drain of money from Ireland, in the shape of revenue and of rents, has a crushing effect, and is one of the main causes of the poverty of the country, 1363–1374. 1402–1501——Drain of from 3,000,000 *l.* to 4,000,000 *l.* in the shape of absentee rents, 1364–1367.

Circumstance of there being only six states in Europe from which so large a revenue is drawn as from Ireland, 1375——Statistics of the relative ability and prosperity of Ireland and Great Britain, with reference to the taxation of each country; immense superiority of the latter, 1376–1379. 1442——Error in measuring the relative ability of the two countries by their proportionate payments of Customs and Excise duties, 1378–1379. 1488–1494——Less consumption of eggs, &c. than in former years, whilst the consumption of meat is quite out of proportion, as compared with England, 1379. 1462–1468.

Statement as to the population of Ireland having decreased from more than eight millions in 1847 to less than five and a-half millions in 1864, whilst in the same period the taxation has been increased from between 4,000,000 *l.* and 4,500,000 to 7,500,000 *l.*, 1380–1397——Breach of the articles of the Union in the fact of Ireland having been taxed in excess of her ability since the year 1852; 1402–1406——Large public expenditure in England in connection with ship-building and dockyards, whilst there is no dockyard in Ireland; unfairness of this inequality, 1402, 1403. 1536–1548.

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Greater difficulty of the lower classes to earn their living or to obtain employment in Ireland than in England; hence the extensive emigration, 1411–1414. 1508–1510——Largely decreased consumption of whisky in Ireland since the increase of the Excise duties, 1415, 1416——Circumstance of Sir Robert Peel having considered whisky as a necessity for the Irish constitution, and having therefore refrained from increasing the duty, 1417, 1418——Increasing prosperity of Ireland after the famine until an excess of taxation was imposed, 1419–1422——Great decline in the prosperity of the country in the last few years, 1423–1427. 1464, 1465.

Increase of the taxation by fifty per cent. in the period from 1847 to 1862; 1428–1435——Circumstance of the taxation per head having more than doubled in Ireland since 1801, whilst in England it has decreased, 1436–1441——Conviction that the amount of taxation and the withdrawal of revenue for expenditure elsewhere are accelerating the downfall of Ireland, 1443–1448——With regard to the decreased duties on tea and sugar in Ireland, as in England, it does not follow that this benefit to Ireland (such as it is) is owing to increased prosperity in England, 1449–1469.

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Relief of Ireland from a capital charge of about 4,000,000 *l.* when the income tax was imposed, 1470——Injurious effects of bad harvests, concurrently with increased taxation, 1472–1482——Injustice in selecting for heavy taxation an article of almost exclusive Irish manufacture, such as whisky, 1493, 1494 —— Reference to the exemption of Ireland from the assessed taxes, &c., amounting to between 3,000,000 *l.* and 4,000,000 *l.*; 1495–1499. 1512–1515——Sense in which the income-tax presses more heavily upon a poor country like Ireland than a rich country like England, 1500–1509. 1549, 1550.

Witness does not contend exclusively for a reduction of taxation, and further submits that great relief would be afforded if the revenues of the country and the rents from land were spent at home, 1510–1548——Approval of an income-tax upon Irish absentee landlords, 1526–1530——Conditions desirable to be observed on the score of economy and natural facilities before any public expenditure on shipbuilding, harbours, &c., in Ireland; facilities for a dockyard and harbour at Cork adverted to hereon, 1536–1548.

Distilleries. See *Spirit Duties.*

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Dockyards. Large public expenditure in England in connection with ship-building and dockyards, whilst there is no dockyard in Ireland; unfairness of this inequality, *Dillon* 1402, 1403. 1536–1548——Conditions desirable to be observed on the score of economy and natural facilities, before any public expenditure in ship-building or harbours, &c. in Ireland; facilities for a dockyard and harbour at Cork adverted to hereon, *ib.* 1536–1548.——See also *Cork.*

Donegal. Miserable state of some parts of Donegal, whilst other portions of the county are prosperous, *Maguire* 4968——There is much poverty and misery in the county, *Senior* 5069, 5070,

Donnelly, William, C. B. (Analysis of his Evidence.)—Has had charge of the agricultural statistics of Ireland since 1851, and, as Chief Commissioner of the Census, has also received and made reports upon the returns of emigration, 3093–3101——Very large emigration from Ireland in recent years; in 1863 the total emigration was 117,820, 3102–3106——Great diminution of population in 1851 as compared with 1841, and still further diminution since 1851; 3107–3115——Causes of the increased emigration in recent years; succession of inclement seasons and of bad harvests adverted to hereon, 3115–3118. 3154. 3297 *et seq.* 3393, 3394.

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1. *Arterial Drainage.*
2. *Surface or Farm Drainage.*

1. *Arterial Drainage:*

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2. *Surface or Farm Drainage*—continued.

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all tending towards America; the tendency will be still greater when the war is over, *Maguire* 4768–4770——Very high wages in America as compared with Ireland or England, adverted to as an explanation of the extensive emigration; the result however is a great loss to the United Kingdom, *ib.* 4791–4809.

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Employment. Greater difficulty of the lower classes to earn their living or to obtain employment in Ireland than in England; hence the extensive emigration, *Dillon* 1411–1414. 1508–1510——Effect of taxation in limiting the means available for giving employment; witness cannot however name any tax that presses directly upon the labouring classes, *Donnelly* 3229–3232. 3256–3261——Doubt as to there being any difficulty in obtaining labour for agricultural purposes, *ib.* 3266, 3267. 3272——Successive bad crops and want of capital which have reduced the farmers to their present condition, and have prevented their giving employment, *Lambert* 4088–4100——Injurious effect upon the lower classes through the pressure of taxation upon the employers of labour, *ib.* 3442.

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Exchequer Office (Preparation of Accounts). Explanation as to the Exchequer Office rather than the Treasury having been entrusted with the preparation of accounts, laid before the Committee, *Chisholm* 6695. *See* also *Accounts.*

Excise Duties. Largely decreased consumption of whisky in Ireland since the increase of the excise duties, *Dillon* 1415, 1416——Circumstance of Sir Robert Peel having considered whisky as a necessity for the Irish constitution, and having therefore refrained from increasing the duty, *ib.* 1417, 1418——Injustice in selecting for heavy taxation an article of almost exclusive Irish manufacture, such as whisky, *ib.* 1493, 1494.

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Injurious effect upon agriculture by the increase in the excise duties on whisky, *O'Regan* 4623–4626. 4631——Great injury to the spirit trade by the increased duty, *Maguire* 4722——Crushing effect upon the Irish whisky trade by the increased duties, *Senior* 5544–5547.

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Exemptions. Provision in the Act of Union that Parliament may make a distinction in taxation as regards Ireland in the event of the inability of Ireland to pay under a system of indiscriminate taxation, *Sir C. M. O'Loghlen* 61–64——Position of Ireland as regards taxation if the consolidation had not been carried out; she was clearly entitled, under the Treaty of 1801, to exemptions in the event of inability to pay, *Dillon* 1166–1177. 1186–1189——Reference to the exemption of Ireland from the assessed taxes, &c., amounting to between 3,000,000 *l.* and 4,000,000 *l.*, *ib.* 1495–1499. 1512–1515——Small proportion borne by the present assessed taxes to the interest of the British debt at the time of the Union, and to the charge upon Ireland in respect thereof, *Fisher* 1858.

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Expenditure on Public Works, &c.:

1. *Complaints as to the large Expenditure in England of Revenue drawn from Ireland.*
2. *Claim of Ireland to a much larger Share of the Public Expenditure; Complaints on this Score.*
3. *Explanation on the part of the Exchequer relative to Advances for Public Works in Great Britain and Ireland respectively.*

1. *Complaints as to the large Expenditure in England of Revenue drawn from Ireland:*

Calculation that whilst the revenue of Ireland amounts altogether to about 7,500,000 *l.* a year, about 3,500,000 *l.* is expended in England or abroad, which is far more than the fair proportion that should be spent out of Ireland, *Dillon* 1350, 1351. 1360–1362. 1403. 1531–1535——The large and constant drain of money from Ireland in the shape of revenue and of rents has a crushing effect, and is one of the main causes of the poverty of the country, *ib.* 1363–1374. 1402. 1501.

Injurious effect of the large expenditure out of Ireland of the revenue derived from taxation and from absentees' estates, *Leader* 3921; *Senior* 5032–5036. 5448–5453——Claim of Ireland to some consideration in respect of the expenditure in England out of Irish resources, *Lambert* 4211.

Feeling throughout the country that the taxation is excessive, and that the taxes of Ireland should not be so largely spent in England; impoverishment of Ireland by this means, *O'Regan* 4635–4640. 4647–4651——Absence of any corresponding benefit to the

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1. *Complaints as to the large Expenditure in England of Revenue, &c.*—continued.

country from the large drain of taxation, *Maguire* 4721, 4722. 4780–4784——Injustice involved in the revenue derived from the country being so largely expended out of it; but for this the burden of taxation would not be so objectionable, *ib.* 4780–4784. 48324835. 4841. 4851——Necessary injury to Ireland by the withdrawal of income tax or other taxation which is spent in England, *ib.* 4910–4921. 4961——Entire uselessness to Ireland of Imperial expenditure on parks and public works in London, &c., *ib.* 4922, 4923. 4929.

Effect of the remittance of Irish taxation and rents to England, in so far retarding improvement in Ireland, as it takes produce and expenditure out of the country, *Senior* 5032-5036. 5291–5297. 5448–5453.

Considerable amount of the taxation of Ireland which is spent out of it, whilst there is also a large amount of Irish revenue derived in England and not credited to Ireland, *Dwyer* 5598–5612——Ruin of all classes if taxes are to be raised in the country to be spent out of it, *Earl of Leitrim* 6261——Positive dishonesty in carrying on public works in England with Irish money, *ib.* 6262.

2. *Claim of Ireland to a much larger Share of the Public Expenditure; Complaints on this Score:*

Witness does not contend exclusively for a reduction of taxation, and further submits that great relief would be afforded if the revenue of the country and the rent from land were spent at home, *Dillon* 1510–1548——Proposition that, without reverting to a system of deferential taxation for Ireland, Parliament might, under the provisions of the Act of Union, apply the surplus revenue or taxation raised in the country to local purposes, *Fisher* 3432–3439. 3484–3490.

Witness does not directly complain of the taxation, but considers that Ireland has much to complain of on the subject of expenditure, *Right Hon. J. Napier* 3614–3620. 3655——Grounds for complaint on the part of Ireland, on the score rather of expenditure than of taxation, *ib.* 3620–3625. 3655 *et seq.*——Expediency of a more liberal expenditure on public works in Dublin, Cork, &c., *ib.* 3620–3625. 3655. 3662–3669. 3708 *et seq.*——Any expenditure upon works at Cork or Dublin should fall upon the United Kingdom generally, *ib.* 3665-3669. 3771-3793——Under the Act of Union any surplus of Irish revenue was to be expended for the benefit of Ireland, *ib.* 3831–3833.

Claim on the part of Ireland to a much larger share of public expenditure, as for fortifications, &c., *Leader* 3925-3932. 3970-3972——The complaint of the people is more against the limited public expenditure in Ireland than the taxation, *ib.* 3925. 3940——Good ground for the feeling of discontent so general in Ireland, on account not only of the disproportionate taxation, but of the very limited public expenditure in the country, as the absence of any dockyard, &c., *Lambert* 4318–4331. 4372. 4432. 4453.

Statement as to the relief to be afforded by the expenditure in the country of the revenues derived from it; that is, upon legitimate objects, *Maguire* 4821-4836. 4847-4849—— Claim of Ireland to public parks, &c.; revenue of the Woods and Forests adverted to hereon, *ib.* 4924-4929——Very small expenditure upon the constabulary, army, &c., in Ireland in proportion to the taxation, *ib.* 4943–4947—— Witness complains that Ireland is not at present treated as an integral part of the empire, but is neglected and abandoned, whilst the resources from taxation are lavished on the richer portion of the United Kingdom, *ib.* 4952.

Approval of increased public expenditure, provided only that it is reproductive, *Senior* 5367–5376. 5426—— Witness approves of a considerable public expenditure on the parks, &c. in London, although, generally, local expenditure should be raised locally; claim of Dublin to a proportionate expenditure out of public taxes, *ib.* 5466-5477.

Claim of Ireland to public expenditure on reproductive works out of the revenue now drawn from the country, *Gore* 6080—— Benefit to England as well as to Ireland by reproductive public expenditure in the latter country, *ib.* 6154-6165. 6182-6189. 6195—— Sufficient expenditure in Ireland if its taxation were all spent at home, instead of being barely remitted to Ireland, *ib.* 6191-6193——Much better use of the public money by extending reproductive works in Ireland, than for liberal grants for parks, &c. in England, *ib.* 6195, 6196.

Injustice in the Imperial taxation of Ireland not being expended in or for Ireland, *Earl of Leitrim* 6219, 6220——Claim of Ireland to a much larger expenditure on public works, *ib.* 6220. 6223, 6224.

3. *Explanation on the part of the Exchequer relative to Advances for Public Works in Great Britain and Ireland respectively.*

Reference to an account showing that, from the year 1817 to 31st March 1863, the amount advanced for public works, drainage, &c. in Great Britain was 13,959,125*l.*, whilst for Ireland there was advanced the sum of 26,292,867*l.*, *Chisholm* 6605-6607. 6610-6612——Statement that nearly the whole amount advanced for Great Britain has been

EXPENDITURE ON PUBLIC WORKS, &c.—continued.

3. *Explanation on the part of the Exchequer, &c.*—continued.

been repaid, or is in course of repayment, whilst the total of principal and interest repaid by Ireland, up to 31st March 1863, was 12,247,299*l.*, or not quite one-half, *Chisholm* 6608, 6609.

Account of the advances for public works in Great Britain and Ireland respectively, from 1817 to 1863, *App.* 418.

See also *Army Expenditure. Board of Works. Cork. Crown Lands. Defences of the Country. Dockyards. Drainage. Dublin. Farm Buildings. Harbours. Navy Expenditure. War Expenditure.*

Expenses of Witnesses. Return of expenses of witnesses examined by the Committee; total of 111*l.* 9*s.*, *Rep.* xxxii.

Export Trade. Relative value of the exports of Great Britain and of Ireland, showing that the latter is to the former as one to 1,368, *Dillon* 1378.

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Famine (1846 to 1848). Increasing prosperity of Ireland after the famine until an excess of taxation was imposed, *Dillon* 1419–1422——Estimate of thirty millions as the loss to Ireland on the potato crops in the years 1846 to 1848, *Fisher* 2976–2979——Continuance of the depression of Ireland from the time of the famine, with the exception of a few years when the crops were good and corn was high in price, *Leader* 3946–3952——Constant dread on the subject of periodical visitations like the potato famine, *Lambert* 4332. 4338——Remission of large sums lent to Ireland during the famine period; comment hereon upon the course pursued by Government in regard to expending the money upon non-productive works, *Gore* 5946–5951——*See* also *State of the Country.*

Farm Buildings. Cause of the landlords availing themselves but little of loans for building cottages or farm premises, *Senior* 5159–5162——Disadvantage in witness not being able to obtain loans from the Board of Works for farm-houses, *Gore* 5901–5903. 6118–6123.

Farmers. See *Agriculture.*

Finance Accounts. See *Accounts.*

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Protest in the Irish House of Commons against the proportion of expenditure placed upon Ireland, 1562——Inference as to the unequal character of the Union financial arrangement, from the fact that, whilst Great Britain is now rich and prosperous, Ireland is poor and desolate, 1563——Data for the calculation that the actual unredeemed debt of Ireland at the time of the Union was 25,053,173*l.*; 1564–1572——Statement as to there having been an appropriated balance of 1,697,000*l.* in the Irish Exchequer on 30th December 1800; 1568–1570——Calculation by which the total funded and unfunded debt of Great Britain, on 1st January 1801, may be placed at 456,829,702*l.*; 1573–1581.

Statements or accounts upon which witness has calculated the interest upon the debt in each country at the time of the Union; estimate of 21,874,000*l.* as the interest for Great Britain, including the Sinking Fund, 1582–1592. 1595–1601——Calculation that the interest on the Irish debt was 1,106,000*l.*, that is, including the same items as in the calculation of the interest on the English debt, 1593–1599——Data in support of the conclusion that, in the year 1801, Ireland paid more than 500,000*l.* over and above what she was bound to pay by the Act of Union, 1602–1617——Reference to a deficiency to the amount of 6,610,000*l.* on the part of Great Britain, previously to 1801, which was not included in the pre-Union debt, 1613, 1614——Calculation that, in 1802, there was an over-payment by Ireland of more than 1,000,000*l.*; 1618–1623——Also that, in 1803, there was an over-payment of more than 500,000*l.*; 1624–1626.

Statement that, in the years 1801 to 1803, the loans raised were charged very nearly in the proportion of two-seventeenths for Ireland, 1627–1630——Circumstance of there having been no provision, except in the year 1801, for charging Ireland with sinking

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fund upon the money remitted to her, 1629. 1631——Information on the subject of the financial arrangements of 1804, in which year only 8,876,000*l.* was added to the funded debt of Great Britain, whilst 8,668,000*l.* was added to the debt of Ireland, 1632–1637.

Witness complains, as regards overcharge of Ireland in 1804 and other years, that this was effected not by Act of Parliament, but that Great Britain was undercharged by the Treasury authorities and by the unfair system of accounts, 1642–1644——Repeated complaints by Irish Members in different years after the Union as to the want of proper accounts, and as to the unfairness of the financial treatment of Ireland, 1668–1673——In consequence of the complaints of the Irish Members, Mr. Pitt promised a Committee on the subject, but his death intervened, 1674.

Comment upon the great discrepancy between the account of 1812 and the return of 1824 as to the amount of the debt of Great Britain and of Ireland on 1st January 1812; the former account understates the debt of Great Britain by 190,000,000*l.*, and overstates the debt of Ireland by 10,000,000*l.*; 1675–1687——Data for the conclusion that the accounts of 1812 and 1816 show an immense discrepancy on the subject of interest and the Sinking Fund, and that the account upon which the consolidation of 1816 was based understated the value of debt of Great Britain by 100,000,000*l.*, and overstated that of Ireland by 35,000,000*l.*; 1683. 1688–1701.

Statement showing that, whilst 357,780,000*l.* of Imperial debt was authorised to be raised in the years 1801–1816, only 349,000,000*l.* in stock was added to the unredeemed debt; whilst 80,000,000*l.* in stock was added to the debt of Ireland, though only 72,000,000*l.* was authorised, 1703–1731——Much larger proportion than two-seventeenths of the debts raised which was added to the debt of Ireland in 1801–16; 1707–1712. 1756–1759——Belief that, whilst 51,850,000*l.* was authorised to be remitted to Ireland in 1801–16, there were, in fact, no remittances, 1736–1755.

Calculation, based upon Parliamentary documents, showing that the contribution of Ireland in 1801–16 between revenue and the debt charged to her was 37,684,000*l.* more than her rightful proportion, 1760–1781——Under the Act of Union there could be no debt for separate account unless Ireland was deficient, whereas in the sixteen years after the Union the entire deficiency was only 2,500,000*l.*; 1766. 1777. 1978–1987——With regard to any advantage to Ireland from the consolidation of the debts, this has been greatly overrated, even upon the supposition that the accounts were correct, 1782——Statement as to an Irish debt of 4,000,000*l.* having been cancelled in 1816, and as to an Act for cancelling another debt of 5,800,000*l.* not having been carried out, 1783–1791.

Witness maintains that the terms of consolidation were founded upon incorrect returns, and that the provisions of the Act of Union were not complied with, 1792–1796——No valid declaration has been made by Parliament, as required under the Act of Union as a condition of indiscriminate taxation, 1797–1799——According to witness's view the Imperial Parliament has no power of legislating for Ireland, except under the Act of Union; that is, no rightful power, 1800.

Further statement of the items whence witness computes that the interest on the Irish debt in the year 1801 was 1,109,000*l.*; 1801–1805——Examination in support of the assumption that Ireland was not to pay in a certain proportion to the Imperial expenditure, but only to make contribution in proportion to the revenue, 1806–1824. 1837–1846——Witness has excluded from his calculations the question of expenditure in arriving at the conclusion that Ireland was overcharged in 1801 and other years, 1806. 1824. 1833–1835——Statement as to Mr. Pitt having regarded the Act as applying only to the relative taxation or contributions of the two countries, irrespectively of payments or expenditure, 1806. 1833. 1848.

Examination in detail upon former calculation as to Ireland having over-paid to the amount of half a million in the year 1801; according to a certain version of Mr. Pitt's statement for that year the over-payment would be 700,000*l.*; 1823 *et seq.*——Interpretation of the word "contribution" as meaning the balance of revenue after deducting the charges to which each country was separately liable, 1837–1846. 1866. 1979–1983——Further statement that a certain sum of 6,610,000*l.* should, in fairness to Ireland, have been added to the debt due by Great Britain at the time of the Union, 1851–1866.

Way in which Ireland may be said to be paying interest at the present time upon the debt due by Great Britain before the Union, 1857–1866——Opinion that the Consolidation Act did not in way affect the question of the liability of Ireland for the debt of Great Britain, 1859, 1860——Aggravation in recent years of the system of overcharge which has more or less prevailed since the Union, 1861, 1862——Further statement that Ireland should have credit for the balance of 1,697,000*l.* in the Irish Exchequer at the end of the year 1800, and that such sum was not included in the revenue of Ireland for the year 1801; 1867–1935.

Consideration of different returns as to the revenue of Ireland in 1801, and of the statement for that year of Mr. Corry, the Irish Chancellor of the Exchequer; grounds for concluding that the figures assumed by the latter are very erroneous, 1891 *et seq.*——Examination to the effect that, in a certain statement of the revenue for 1801, no balances

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are included, 1899–1947——Inaccuracy of Mr. Corry in stating in 1801 that the interest on the national debt of Ireland was 1,696,000 *l.*; this does not correspond with any account seen by witness, 1959–1975.

Argument that all loans after the Union, were joint loans, and that no separate debt could legally be created against Ireland, 1976–1990——Witness further contends moreover that the revenues of Ireland were not deficient (save to the extent of 2,500,000 *l.*) in the whole of the period 1801–1816), and that the contingency of a separate debt did not arise, 1978. 1984–2000——Quotation of the views of the late Sir Robert Peel in 1842, as showing that he acknowledged that the effect of the Consolidation Act was not to give Parliament any more power of taxation as regards Ireland, than it had under the Act of Union, 1982.

Calculation that the interest which Ireland would be entitled to on her over-payments in 1801 to 1805, was as much as the interest on the deficiencies between 1805 and 1816, 1985. 1996–1998——Further statement that if Ireland had been charged with two-seventeenths of the loans created in 1800 to 1816, the addition to her debt would have been only 44,000,000 *l.*, instead of 84,000,000 *l.*; 2001–2008——Statement in further explanation of the immense addition to the debt of Ireland in 1804; 2009–2012.

[Second Examination.]—Further explanation of the principle upon which witness contends that there should have been no separate loan raised against Ireland, 2013–2027. 2045–2047——Amount of the Irish debt at the time of the Union further adverted to with reference to the sums to be deducted therefrom, comprising altogether about three millions and a quarter, 2028–2034——Inaccuracy of former calculation, to the extent of about 100,000 *l.*, as to the amount of interest due on the total Irish debt at the time of the Union; the increased amount includes the interest and sinking fund both in England and Ireland, 2035–2041——In the absence of provision for a separate debt, the interest, as at the time of the Union, would have continued the same, 2042–2047.

Probable explanation of some discrepancies in the return of 1816 and the finance accounts, as the interest on the debt of the two countries, 2048–2055——Further statement as to the sinking fund for Great Britain having been less in the return of 1816 than in the return of 1812, and as to the small increase of the British debt between those years in proportion to the money borrowed, 2056–2066——Great disadvantage to Ireland through the mode in which England dealt with the sinking fund, 2056–2058——Explanation as regards a certain statement of the Irish revenue for 1801, that the balance in the hands of the collectors on 1st January 1801 is included in it, 2066.

Examination in detail upon the finance accounts for the year 1801, and upon a statement prepared by Mr. Banks Stanhope from those accounts, according to which the net revenue of Ireland is shown to have been much smaller than has been calculated by witness; exceptions taken to the accuracy of the results arrived at by Mr. Stanhope, 2067 *et seq.*——Considerations as to the mode adopted by Mr. Stanhope of dealing with the balance in the collectors' hands on 5th January 1801 and at the end of the year, 2099–2108. 2233–2253. 2291. 2302. 2322–2325——Statement on the subject of and in dissent from figures submitted by Mr. Stanhope in regard to the balance of Irish loans for 1800, and showing a balance of 744,653 *l.* on 1st January 1801; 2186–2256.

Examination upon a statement by Mr. Stanhope as to the proportion of joint expenditure of Ireland in 1801 having been 4,963,000 *l.*; dissent from this result, 2260–2283——Reliance placed upon the Return of 1824 in assuming that the net revenue of Ireland for 1801 was 3,341,000 *l.*, exclusive of any balances in the Exchequer, 2285–2294——Grounds for objecting to the way in which the expenses and revenue of Ireland in 1801 are made out according to the Finance Accounts; charges are contained in them which are not in accordance with the Act of Parliament, 2290. 2303–2318.

Unreliable character of the Budget Estimates in the years 1801–16 as to the charges of Ireland, 2326–2334——Data for the calculation that in the sixteen years after the Union there was a deficiency of nearly eighty millions between the aggregate of British income and expenditure in those years, 2335–2341——Further statement as to the difficulty of accounting for the large loan for Ireland in 1804, as compared with the small loan for Great Britain, 2342–2347.

Evidence in further support of the conclusion that as regards the Sinking Fund of Great Britain and Ireland respectively, the latter country was dealt with most unfairly in the period preceding the consolidation of the Exchequers, 2348–2368. 3395–2397. 2413 *et seq.*——Immense decrease in the redeemed debt of Great Britain between 1801 and 1816, whilst there was an immense increase in the redeemed debt of Ireland, on account of the partial character of the Sinking Fund operations, 2354–2364. 2413 *et seq.*——Charge of about two millions a year improperly added to Ireland in 1816 for Sinking Fund in respect of redeemed debt, but for which the consolidation could not have been fulfilled, 2364–2368——Reference to a loan of five and a half millions added to Ireland in 1814, although there was no authority under Act of Parliament for charging this debt to Ireland, 2365. 2440.

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Fisher, Joseph. (Analysis of his Evidence)—*continued.*

Reference to a certain account which tallies very closely with the Finance Accounts, and which shows that the deficiency of Ireland in the period 1801-1816 was only little more than two millions, 2369-2381 —— Close approximation between different accounts as to the total amount voted for Ireland from 1801 to 1815, and the total payments on account of joint charges, 2382-2387—— Difference of about half a million between the Finance Account of 1815 and the Report of that year as to the amount of interest of the English debt, 2388–2394.

Evidence on the subject of a sum of four and a half millions included in the Irish debt at the time of the consolidation, although there is evidence to show that this sum was given to Ireland as a grant by Parliament in 1811; 2398-2412——Large increase in the funded debt of Great Britain between 1801 and 1812, whilst there was a considerable decrease between 1812 and 1816, on account of the cancelling of redeemed debt by means of the Sinking Fund; way in which this operation was very disadvantageous to Ireland, 2413–2445.

Further particulars as to the relative increase of the British debt and Irish debt up to 1816; much greater comparative increase of the latter, 2416-2439——Much larger proportionate increase in the total charge of the Irish debt than of the British debt between 1813 and 1816; 2440——In 1816, the Sinking Fund of Great Britain was 1 *l.* 12 *s.* per cent. on the unredeemed debt, and in Ireland was 2 *l.* 2 *s.* 6 *d.*; 2446–2448.

Calculation, based upon the annual Finance Accounts for 1801–1816, showing the total charge and discharge for Great Britain and for Ireland, the result being a deficiency of thirty-seven millions in the former case, and an overcharge of forty-nine millions in the latter, 2449–2461 — Discrepancy to the amount of nineteen millions between the Report of 1815 and the annual Finance Accounts as to the revenue of Ireland in the period from 1801 to 1815; 2462-2465——Witness hands in an amended statement of the interest on the British and Irish debt at the time of the Union, showing that the proper charge for Great Britain was nearly twenty-five millions, 2466, 2467.

Further expression of the opinion that all debts contracted after the Union were necessarily joint debts, 2468, 2469——Reference to a certain account of the total payment by Great Britain and by Ireland on joint account up to 1816, and inference therefrom that Ireland paid her full proportion of two-seventeenths out of revenues and loans, except a deficiency of 2,960,000 *l.*; 2470–2485.

[Third Examination.]—Consideration of witness's grounds for former statement that Mr. Corry was evidently wrong in stating the interest on the national debt of Ireland at 1,696,000 *l.*; examination hereon, to the effect that this amount included the interest on Treasury bills and the Sinking Fund, 2486–2566.

Examination upon the question of accuracy of witness's former evidence as to the relative additions to the unredeemed debt of Great Britain and of Ireland in the year 1804; prejudicial effect as regards Ireland of the large apportionment of Sinking Fund in England in this year, 2567 *et seq.*——Question as to the power of Parliament, under the Act of Union, to apply a larger portion of Sinking Fund to one country than to another, 2588–2592——Belief that in the year 1804 there was nothing to warrant so large an application of Sinking Fund to the British debt, 2602-2605——Disarrangement of all the subsequent accounts by the unequal manner in which the Sinking Fund was dealt with, 2606–2608.

Investigation into the matter of the receipts or revenue of Ireland for the year 1804, and the net amount applicable to national objects; opinion as to the propriety of including in the gross revenue the balances in the hands of the collectors at the end of the year, 2610 *et seq.*——Reliance placed upon the Return of 1824 as a basis for calculating the amount of annual revenue, 2616-2618——Considerations as to the proper mode of accounting for the annual revenue with reference to the question of arrears and balances, and the charge for management, &c., 2619–2643.

Reference to some very strong language used by witness in a pamphlet termed "the case of Ireland," upon the subject of the accounts; witness would not now condemn the accounts in equally strong terms, but he contends, notwithstanding the explanations on some points, that there are some discrepancies which cannot be reconciled, 2668 *et seq.* ——Consideration of explanations relative to discrepancies between the accounts of 1812 and 1824, as to the amount of the British and Irish debt respectively, on 1st January 1812; 2673-2705.

Strong feeling expressed in Ireland that opportunity has not been given for investigating the accounts, and the discrepancies in them, 2706–2709——Irritation consequent on the feeling that the taxation is excessive, 2706——Further reference to the reduction in the Sinking Fund of Great Britain in 1816, as compared with 1812, 2710–2712—— Discrepancy in the accounts of 1812 and 1816, as to the amount of interest on the British debt, considered with reference to the interest on Imperial loans not being included, 2713-2726.

Witness contends that the debt of Ireland at the time of the consolidation was, strictly, only

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Fisher, Joseph. (Analysis of his Evidence)—*continued.*

only seventy millions, whereas she was brought in as liable for 110 millions, 2727-2729 —— Calculation that in the period from 1820 to 1852, Ireland was charged with nearly 100 millions more than she would have been liable to, if there had been a revision in 1820, in accordance with the terms of the Act of Union, and with the relative ability of the two countries, 2730–2734 —— The revision to which Ireland was entitled in 1820, would have shown that Ireland should only have paid one fifteenth of the expenses of the United Kingdom, 2733 —— Conclusion that in no case was the consolidation beneficial to Ireland, whilst it deprived her of the revision of 1820, to which she was entitled, 2735–2737.

Further consideration of the accounts submitted by Mr. Banks Stanhope for the year 1801, as compared with the Finance Accounts and the accounts prepared by witness; inaccuracy of some of the figures of Mr. Stanhope, 2738-2789 —— Further statement that management charges should not be deducted from the receipts, before making a statement of the latter, 2757-2763 —— Reference to statements of the revenue of each country in 1801, and of the proportion of contribution by each to the general expenditure, showing that Ireland was liable for only 2,013,000*l.*, but contributed 2,611,000*l.*, 2785-2819 —— Reference to a statement of expenditure for each country in 1801, showing that the proportion of two-seventeenths was 5,450,000*l.*, and that the payment by Ireland was 5,881,000*l.*; 2820–2835 —— Total of 27,611,000*l.* as the loans, paid into the English Exchequer in 1801, and of 4,730,000*l.* paid into the Irish Exchequer, 2836-2840.

Statement by Lord Castlereagh that at the time of the Union with Scotland, she was paid 400,000*l.* in cash, for taking her share of liability of the interest upon the English debt, 2841, 2842 —— It was also stated by Lord Castlereagh that England could not pay the large sum necessary as compensation to Ireland, for taking part of the British debt; therefore the debts were kept separate, 2843–2846 —— The amount of compensation to Ireland upon the same principle, as in the case of Scotland, was estimated at twenty millions, 2843. 2851–2853 —— Compensation offered to Ireland in the form of reduced taxation, with reference to her liability for the British debt; this promise has not been kept, 2847-2850.

Constant objections were made on the part of Ireland to the proportion of two-seventeenths, with reference to the amount of her trade and commerce, 2854-2857 —— Further statement that some of, but not all, the discrepancies in the Finance Accounts have been explained away during the present inquiry, 2158–2865 —— Witness contends that there was no account in accordance with the proper interpretation of the Act of Union, 2861 —— Further reference to an addition of five and a half millions to the Irish debt, as according to Mr. Mc'Gregor's return in 1815, although there is no authority in the Act of Parliament for making such charge, 2863, 2864.

With regard to the condition of Ireland, witness shows there was a decrease in the number of assessed houses in 1814 as compared with 1800; 2868, 2869 —— Great decrease between 1813 and 1821 in the number of hearths that paid duty, 2870 —— State of the window tax returns in different years, as also showing the injurious effects of the taxation of the country, 2871, 2872 —— Immense increase in the duty on timber in Ireland in 1820, as compared with 1800, 2873. 2875 —— Large increase also in the duty on coal, 2874 —— Great increase also in the iron duty between 1800 and 1820, 2876.

Views of different writers on political economy as to the excessive taxation of Ireland and its injurious effect upon the revenue and the country, 2877, 2878 —— Statistics of the quantity of tea, sugar, tobacco and other articles classified in the Act of Union, consumed in Great Britain and Ireland respectively in 1800 and in 1820; great reduction on the whole in the consumption of Ireland between those periods, as compared with the great increase in Great Britain, 2879-2905 —— Greater increase in the duties in Ireland than in England on tea, tobacco, coffee, &c, 2903.

Further statement that the consumption of articles in Ireland had fallen so low by 1820 that the taxation of the country should then have been only one-fifteenth instead of two-seventeenths, 2906–2911 —— Reference to the report of Sir John Newport's Committee in 1819, and to reports of various subsequent Committees and Commissions as showing the evils consequent upon the want of capital and employment in Ireland, and the causes of such want, 2912–2924 —— Views expressed by Sir Robert Peel in introducing the Catholic Emancipation Bill and the Encumbered Estates Bill as to the evils from which Ireland had so long suffered, and as to the want of capital and employment, 2916. 2924, 2925.

Statement that whilst the population of Ireland has gone back to nearly what it was at the time of the union, the taxation has increased from 2,917,000*l.* in 1801 to 6,792,000*l.* in 1861-62; 2926-2932 —— Increase of the taxation per head, from 10*s.* 6*d.* in 1841 to 1*l.* 3*s.* 5*d.* in 1861; 2933–2935 —— Great decrease since 1841 in the area under cultivation, 2936 —— Diminution in 1861 as compared with 1841 in the savings banks deposits, and the number of depositors, 2937-2942. 3042, 3043.

Statement of the value of live stock in Ireland in different years; large decrease since

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1858, the value being now about 800,000 *l.* more than in 1851, 2943-2951. 2971-2975 ——Particulars as to the smaller area now under tillage than in 1846, and the value of the tillage ground and grass ground respectively at each period; estimates of Sir Richard Griffith and Dr. Hancock adverted to hereon, 2952-2974——Immense amount by which the exports of grain have fallen short of the imports since 1850; inroad thereby upon the capital, 2966-2970——Estimate of thirty millions as the loss to Ireland on the potato crops in the years 1846-48; 2976-2979.

Decrease of taxation per head in Great Britain in 1861 as compared with 1801, whilst the reverse is the case in Ireland; inference that the increase in Ireland has gone to make up the decrease in Great Britain, 2980——Estimated decrease of from 13,000,000 to 9,000,000 in the valuation or rent of lands and houses between 1846 and 1863; 2981-2984 ——Total of 21,638,975 *l.* as the valuation to the income tax in Ireland in 1862 and 1863, being about one-fifteenth of the valuation of Great Britain, 2985-2988——Circumstance of Ireland being now taxed at the rate of 6 *s.* 3 *d.* in the pound on the valuation, whilst Great Britain is only taxed at the rate of 4 *s.* ¾ *d.* in the pound, 2989-2991.

Very injurious effect of the repeal of the corn laws upon the value of land and agricultural produce in Ireland, 2992-2994——Refusal of Sir Robert Peel to extend the income tax to Ireland, or to increase the spirit duties, on the ground that she was already paying her full quota of taxation under the Act of Union, 2995-3005——Great increase of taxation in the ten years since 1852 as compared with the previous ten years, when the policy of Sir Robert Peel was carried out, 2999-3004.

Calculation as to the very injurious effect of the increase of the spirit duties, 3006-3009. 3071, 3072——Immense emigration from the country through the want of employment owing to the diminution of agriculture, 3010-3017——Great decrease in the value of railway property within the last three years; very small receipts as compared with Scotland, 3018, 3019——Statistics relative to the Irish linen trade; adventitious circumstances owing to which there has been an increase in the last three years, 3020-3025. 3030——Flourishing woollen manufacture formerly as compared with the present manufacture, 3026——There was an extensive cotton manufacture, which has almost entirely ceased, 3027.

Very small employment in manufactories in Ireland as compared with Great Britain, 3028, 3029——Abandonment of several sugar refining factories, formerly in operation, 3031-3033——Great falling off in the ten years from 1851 to 1861, as compared with the previous ten years, in regard to investment in Government stock, 3034-3039——Considerable decrease since 1846 in the circulation of the banks, 3041——Diminution of the fisheries, and in the number of men employed, 3046-3049——Great increase in the local taxation of Ireland at the present time as compared with 1841 or the time of the Union; very different results in the case of England, 3053-3064.

With regard to the remission of duty on timber, windows, coals, &c. which were taxed at the time of the Union, the total revenue from these sources was not more than 300,000 *l.* a year, 3065-3071——In stating that Ireland had been ruined by excessive taxation, witness referred more especially to the period between 1800 and 1820; 3073, 3074——He further contends that the neglect of tillage, the closing of manufactories, and other evidences of poverty are the result of excessive taxation, which prevents the growth of capital, and the means of employment, 3075-3090.

[Fourth Examination.]—Witness applies to the Committee for permission (which is granted him), to amend one of the accounts submitted by him, by excluding therefrom the balances, according to the views of Sir Stafford Northcote, 3091, 3092.

[Fifth Examination.]—Further argument as to the effect of the increased taxation in withdrawing capital from Ireland, and in mainly accounting for the depressed condition of the country at the present time, 3430, 3431——Diminished injury from bad harvests if there had been more capital available, as under a more just system of taxation, 3431——Proposition, that without reverting to a system of differential taxation for Ireland, Parliament might under the provisions of the Act of Union apply the surplus revenue or taxation raised in the country to local purposes, 3432-3439. 3484-3490.

Grounds for the conclusion that the exemption of Ireland from income tax, except in the case of absentees, would be a great boon, and would facilitate employment, 3439-3468. 3541——The policy of Sir Robert Peel in regard to the income tax should, in fact, be reverted to, 3440-3447——Further reference to the severe pressure of the present spirit duties; suggestion that these should be reduced, or that the surplus produce of the duties be applied towards the gaols, lunatic asylums, &c., 3469. 3484-3499. 3531-3533.

Examination as to the steps necessary in order to increase the Imperial revenue in the event of reducing the taxation of Ireland by means of discriminate duties; witness is not prepared with any suggestions on this point, but believes the people of England would willingly bear a fuller and more fair quota of taxation, 3470. 3503——Statement that the police of Ireland are paid out of Irish revenue, 3481, 3482.

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Very injurious effects upon Ireland through the system of absenteeism, 3504-3510——Reference to a calculation that the revenue derived from Irish property drawn to England is nearly a million a year, which should be added to the revenue of Ireland, 3509-3513——It has also been calculated that other receipts to the amount of about a million should be credited to Ireland, instead of England, 3514-3519.

Worse condition of the people than in 1845, as regards the price of potatoes and of fuel, and the supply of clothing, 3520-3523——Very little improvement in the cottages throughout the country, 3524——Belief that wages have not increased in proportion to the enhanced cost of living, or that there has been any general and permanent increase, 3525-3527——Decided disimprovement in the condition of the small farmers, 3528, 3529——Connection between the excessive taxation and the extensive emigration, 3530——Injurious effect upon Ireland by the prohibition upon the cultivation of tobacco, such prohibition having been applied for Imperial purposes, 3534-3540. 3542-3545.

Justice to Ireland if taxation to the amount of two-and-a-half million were remitted, 3546, 3547. 3558. 3562——Right of Ireland to share in any further reduction of Imperial expenditure, irrespectively of Great Britain now taking upon herself the estimated Irish excess of two-and-a-half millions, 3548-3561——Witness contends, in fact, that Ireland should pay only in proportion to her relative ability, and that there should be an adjustment not oftener than once in every seven years, nor less frequently than once in twenty years, 3549-3561.

Immense increase of bankruptcy during the five years subsequent to 1857; 3563——Circumstance of the local taxation in 1849, having been more than two millions, 3564, 3565——Total of about 54,000*l.* a year derived from Irish Crown rents, which should be included in the Irish revenue, but is not so included in the Finance Accounts, 3566. 3576——Incorrectness of the Finance Accounts in not giving Ireland proper credit in respect of miscellaneous receipts, 3566-3575——Want of greater uniformity in the public accounts as to the principle of setting forth the items comprising the revenue of each country, 3566. 3572-3574——Suggestion as to an amended system of customs' accounts, with a view to obtaining correct returns of the total revenue of Ireland, 3576-3583.

Fisher, Mr. Sundry accounts and papers laid before the Committee by Mr. Fisher, *App.* 307 *et seq.*

Fisheries. Diminution in the Irish fisheries, and in the number of men employed, *Fisher* 3046-3049——Considerable falling off in the fisheries, and causes thereof, *Leader* 3957-3961. 4034-4036——Decrease in the sea fisheries through the want of capital, *Lambert* 4142-4149.

Great boon to the coast fisheries if there were an outlay upon some of the small harbours, so as to provide means of refuge, *Maguire* 4757. 4836-4839——Information on the subject of the fisheries; conclusion as to the great decrease since the last period of the famines, *ib.* 4758-4768. 4852-4861——In consequence of the potato failure the men engaged in the coast fisheries suffered a wretchedness and a misery beyond all description, *ib.* 4762——Practical obstacle to any development of the fisheries, on account of the want of capital, *ib.* 4810-4820.

Fitzgerald, Vesey. The consolidation of the Exchequers in 1816, was introduced by Mr. Vesey Fitzgerald, the Irish Chancellor of the Exchequer at the time, *Dillon* 1160.

Flax. Particulars in connection with the growth of flax in the Kanturk district, in the county of Cork; prospect of its being remunerative, *O'Regan* 4654-4662——Grounds for concluding that the growth of flax in Ireland is not on the whole remunerative; exception during the last three years, *Senior* 5170-5173.

Food (Lower Classes). Less consumption of eggs, &c. in Ireland than in former years, whilst the consumption of meat is quite out of proportion as compared with England, *Dillon* 1379. 1462-1468——Low price of provisions during the last year or two; reference hereon to the present price of potatoes and the price before the famine, *Donnelly* 3192-3202. 3249-3251. 3262-3265——In 1863 potatoes were twice as dear as in 1845, *Fisher* 3520——Greater ratio of increase in the cost of living than in the rate of wages, *Leader* 3850-3852. 3869, 3870. 4032, 4033; *Lambert* 4077-4085; *Maguire* 4705-4714; *Gore* 6066-6068——Large import of Indian meal, &c., whereas formerly the potato was almost the only staple of food of the lower classes, *Lambert* 4080-4084.

Difficulty of the labouring classes as to purchasing the potato for food, so that they are constantly obliged to fall back upon Indian meal, *O'Regan* 4602-4604——Great increase in the price of potatoes, whilst more bread is used than formerly, so that food altogether is much dearer, *Maguire* 4711-4714——Immense loss to the country by the expenditure upon foreign food, *ib.* 4716, 4717.

Deteriorated condition of the peasantry in regard to the food consumed, *Senior* 5021-5029; *Gore* 5922-5926——The food of the people now consists chiefly of Indian corn,

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Food (*Lower Classes*)—continued.

Gore 5923——Still further distress but for the cheapness of food in the past winter, *Earl of Leitrim* 6208.

Foreign Spirits. Reference to the quantity of foreign spirits consumed in Great Britain and Ireland respectively, in 1800 and 1820, *Fisher* 2879-2881.

Account, showing the consumption, rate of duty, and revenue in Great Britain and Ireland respectively, in 1800, 1820, 1840, and 1860, *App.* 325——Comparison of the revenue on foreign spirits in Great Britain and in Ireland in 1820 and 1863, *ib.* 326.

Foreign Trade. Loss of foreign trade by Ireland since the time of the Union, foreign goods being now received direct from England, whilst the latter country is credited with the duty upon them; *Leader* 3933-3937.

Fuel. Price of fuel adverted to; great difficulty in some districts, in saving turf for fuel, *Donnelly* 3208-3212——Turf has greatly increased in price, *Fisher* 3521.

Funded Debt. See *Debt, Loans, &c.*

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Gladstone, Right Hon. W. With regard to the right of extension of the income tax to Ireland, the views of Mr. Gladstone on the subject would appear (according to a certain statement submitted to witness) to have been not at variance with those of Sir Robert Peel, *Right Hon. J. Napier* 3809-3819.

Gore, Colonel Knox. (Analysis of his Evidence.)—Is a resident landlord in Sligo, and is well acquainted with the condition of that county, and of Mayo, 5868-5870——Considers that in some respects, such as arterial drainage, &c., the condition of Ireland has improved in late years, but that there has not been that progress since the time of the Union which there should have been, 5872, 5873——The Imperial legislation has not tended to develope the resources of Ireland, and has unduly fostered the cultivation of grain and potatoes, 5873——The state of the people is such, that the taxation is in excess of the ability to pay, 5874.

Very injurious effect of the drain of absentee rents, 5874, 5875——Respects in which the country was in a more satisfactory state before the Union, 5875-5877——Duty of Government to reduce the taxation in proportion to the power of the country to bear it, the fact being, that since the Union, Ireland has always been heavily taxed in proportion to England, 5878-5880——Claim of Ireland to a larger remission of local taxation than England, whereas, whilst the local taxation of England has been greatly lessened, that of Ireland has been immensely increased, 5880. 5884-5898.

Reference to the valuation of Ireland as not excessive in the case of good grass lands, whilst where there are a great number of small tenants the landlord does not receive the amount of the valuation, 5881-5883——Desire evinced by the Board of Works in Ireland, to give witness facilities for carrying out improvements; the terms of loans are, however, too high, 5899-5901——Disadvantage in witness not being able to obtain loans from the Board for farm-houses, 5901-5903——Transition state of the whole country since the repeal of the Corn Laws; consideration to which Ireland is entitled in consequence, 5903. 5908. 6053, 6054. 6167-6175——Way in which the policy of Great Britain, after the Union, tended to subdivisions of land in Ireland, and to the undue growth of grain, 5904-5907.

Obstacles to successful cattle farming in the case of men with small holdings, 5909-5911——Necessary tendency to consolidate the small farms, and to lay down the land in pasture, 5912-5914——Injurious effect of the income tax in decreasing the means of the employers of labour, 5915-5917——Direct effect of the poverty of the peasantry and farmers upon the traders in towns, 5918——The small towns are in a most embarrassed state, 5919——Great impetus to illicit distillation by the increase of the spirit duties, 5920——Effect of the increased duties in leading to a diminution in the growth of oats, 5921.

Deteriorated condition of the peasantry in regard to the food consumed, 5922-5926——Rise in the rate of wages, the average being now about 1*s.* a day, 5927-5929——Absence of any return for drainage outlay during the first three or four years; great boon if, therefore, repayments of loans were not required during this period, 5930. 5969-5977. 6020-6023——Onerous charge involved in the annual repayment of six-and-a-half per cent. for twenty years, 5931-5935——Probable advantage on the whole, if repayment were extended over forty years, at the rate of three-and-a-half per cent.; forty years being however an unduly long time for the land to be burdened, 5936-5941. 5952-5968——Great boon if drainage loans were made without interest, and to be repaid in twenty years at five per cent. annually; claim of Ireland to this consideration, 5936, 5937. 5941-5949. 5966. 5989. 6024-6052.

Reference to loans in England for turnpike-roads, which, to a considerable amount, have never been repaid, 5941-5945. 6018, 6019. 6024-6031——Remission of large sums lent

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Gore, Colonel Knox. (Analysis of his Evidence)—*continued.*

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2. *Policy of Sir Robert Peel on the Subject.*
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4. *Severe Pressure of the Tax.*
5. *Assessment or Valuation upon which the Tax is Levied.*
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7. *Objection to the foregoing Proposition.*

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1. *As to the Claim of Ireland to a Remission of the Income Tax*—continued.

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3. *Policy of Mr. Gladstone;*

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4. *Severe Pressure of the Tax:*

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5. *Assessment or Valuation upon which the Tax is Levied*—continued.

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6. *Approval of an Income Tax on Absentee Landlords exclusively:*

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Indiscriminate Taxation. See *Act of Union. Consolidation of Exchequers. Debt, Loans, &c. Interest on Debt. Revenue and Expenditure. Taxation.*

Interest on Debt:

1. *Representations and Accounts on the part of Ireland.*
2. *Explanations and Accounts on the part of the Exchequer.*

1. *Representations and Accounts on the part of Ireland:*

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Calculation that the interest which Ireland would be entitled to on her own overpayments in 1801-5 was as much as the interest on the deficiencies between 1805 and 1816, *Fisher* 1985. 1996-1998.

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INTEREST ON DEBT—continued.

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Provision, under the Act of Union, that the interest of the ante-Union debt of each country, as well as the sinking fund, should be deducted before the apportionment of the revenue, *Right Hon. J. Napier* 3824–3830.

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L.

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Greater equality of taxation in 1853 when Ireland was taxed according to the principles of Sir R. Peel, *Fisher* 1982. 2989——Views expressed by Sir Robert Peel in introducing the Roman Catholic Emancipation Bill and the Encumbered Estates Bill, as to the evils from which Ireland had so long suffered, and as to the want of capital and employment, *ib.* 2916. 2924, 2925.

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Population. Statement as to the population of Ireland having decreased from more than eight millions in 1847 to less than five and a half millions in 1864, whilst in the same period the taxation has been increased from between 4,000,000*l.* and 4,500,000*l.* to 7,500,000*l.*, *Dillon* 1380-1397——Circumstance of the taxation per head having more than doubled in Ireland since 1801; whilst in England it has decreased, *ib.* 1436-1441.

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Large import of Indian meal, &c., whereas formerly the potato was almost the only staple of food of the lower classes, *Lambert* 4080-4084——Difficulty of the labouring classes as to purchasing the potato for food, so that they are constantly obliged to fall back upon Indian meal, *O'Regan* 4602-4604——Great boon if the potato could be produced in its former quality and quantity, and if the large expenditure on foreign food could thus be saved to the country, *ib.* 4651-4653——Great increase in the price of potatoes, whilst more bread is used than formerly, so that food altogether is much dearer, *Maguire* 4711-4714.

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Reference to an account showing that from the year 1817 to 31 March 1863, the amount advanced for public works, drainage, &c., in Great Britain, was 13,959,125*l.*, whilst for Ireland there was advanced the sum of 26,292,867*l.*, *Chisholm* 6605-6607. 6610-6612——Statement that nearly the whole amount advanced for Great Britain has been repaid, or is in course of repayment, whilst the total of principal and interest repaid by Ireland up to 31 March 1863 was 12,247,299*l.*, or not quite half, *ib.* 6608, 6609.

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Remission of Taxation. Provision in the Act of Union that Parliament may make a distinction in taxation as regards Ireland in the event of the inability of Ireland to pay under a system of indiscriminate taxation, *Sir C. M. O'Loghlen* 61–64——With regard to the remission of duty on timber, windows, coals, &c., which were taxed at the time of the Union, the total revenue from these sources was not more than 300,000*l.* a-year, *Fisher* 3165–3171.

Justice to Ireland if taxation to the amount of two and a half millions were remitted, *Fisher* 3546, 3547. 3558. 3562——Right of Ireland to share in any further reduction of Imperial expenditure, irrespectively of Great Britain now taking upon herself the estimated Irish excess of two and a half millions, *ib.* 3546–3561——Argument that Ireland has by reason of her poverty, and of the prejudicial legislation of England a direct claim to a remission of taxation, *Gore* 6047–6055. 6101–6110. 6130–6134. 6166–6180.

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Witness considers that since the repeal of the corn laws Ireland has deteriorated in a manner most awful to contemplate, *Earl of Leitrim* 6200, 6201. 6211——The repeal of the corn laws was a most unjustifiable Act towards Ireland, and was passed solely for the benefit of England; transition state of Ireland ever since, *ib.* 6203, 6204. 6232–6236.

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Repeal of the Union. Wretched and beggarly condition of Ireland under English rule, so that witness can hardly blame those who would seek to sever the Union by violent means, *Maguire* 4930,

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Return or Account of 1824. Circumstance of the Revenue Return of 1824 making the revenue of Ireland larger than other Returns do; reasons for witness basing his evidence on this Return, *Dillon* 746–753. 903–905. 978. 1136, 1137——Witness took the Return of 1824 as enabling him readily to compare the revenue of the two countries, *ib.* 746. 978 ——Reliance placed upon the Return of 1824 as a basis for calculating the amount of annual revenue, *Fisher* 2616–2618.—— *See* also *Accounts.*

Revenue and Expenditure:

1. *Provision in the Act of Union as to Ireland paying Two-seventeenths of the Expenditure of the United Kingdom.*
2. *Representations and Complaints on the part of Ireland as to the relative Revenue and Expenditure of each Country, in the Years* 1801–16, *and as to the undue Charge placed upon Ireland.*
3. *Accounts in connection with the foregoing Evidence.*
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7. *Account and Memorandum drawn up by the late Mr. J. Smith, of the Irish Exchequer Office.*
8. *Estimate of the present Revenue of Ireland from all Sources.*
9. *Complaint as to the large Remittance of Irish Taxation, &c. to England, as to the Expenditure thereof in England, and as to the Neglect of the Claims of Ireland to a much more liberal public Expenditure.*

1. *Provision in the Act of Union as to Ireland paying Two-seventeenths of the Expenditure of the United Kingdom:*

The seventh article of the Act of Union provided that, after each country had paid its charges for the separate debt, they should contribute in the ratio of fifteen-seventeenths for Great Britain, and two-seventeenths for Ireland, to the expenditure of the United Kingdom, *Sir C. M. O'Loghlen* 8–12.

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Fulfilment by Ireland of her obligations under the Act of Union if upon the whole period from 1801 to 1816 she raised the proportion of two-seventeenths, *Dillon* 1140–1149——The joint contributions in the proportion of two-seventeenths for Ireland was arranged by the Act for a period of twenty years only, *Fisher* 1561——Examination in support of the assumption that Ireland was not to pay in a certain proportion to the Imperial expenditure, but only to make contribution in proportion to the revenue, *ib.* 1806–1824. 1837–1846.

2. *Representations and Complaints on the part of Ireland as to the relative Revenue and Expenditure of each Country in the Years* 1801–16, *and as to the undue Charge placed upon Ireland:*

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Statement showing that the loans raised for Ireland and the revenue in Ireland in 1804 were in excess of her liabilities to the extent of 3,325,781 *l.*, whilst in the case of Great Britain the assets were short of the liabilities to the amount of 4,779,954 *l.*, *Dillon* 738–755——Circumstance of there having been a deficiency in the Irish revenue in the year 1802, larger than two-fifteenths of the deficit of the British revenue, *ib.* 823–831.

Examination upon former statement as to the deficiencies of Ireland over the years 1801 to 1814; reference herein to the circumstance of there having been a considerable sum at the disposal of the Irish Exchequer and the English Exchequer on the 5th January 1815, *Dillon* 837–864——Consideration of objections to the accuracy of the figures quoted by witness as to the revenue and payments of Ireland, and the amount of deficiency in different years after the Union, *ib.* 899 *et seq.*

Statement as to the inaccuracy of Mr. Spring Rice's returns of the annual revenue of amounts raised for Ireland in different years since the Union; examination hereon, *Dillon* 915–952. 972–977—— Consideration of the several payments or deductions to be

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Revenue and Expenditure—continued.

2. *Representations and Complaints on the part of Ireland, &c.*—continued.

made, as for the years 1801–2, before dealing with the joint expenditure under the Act of Union, *Dillon* 974–1011——Illustration showing that Ireland might have had enough to meet two-seventeenths of the joint expenditure, although the revenue of the country might have been only one-tenth of that of England, *ib.* 1041–1048.

Protest on the part of Ireland, at the time of the Union, against being burdened with so large a proportion of the expenditure as two-seventeenths, *Dillon* 1102——It was sought to be shown that a million a year would be saved to Ireland by the arrangement in question, *ib.* 1106——Unduly low estimate of the revenues of Ireland in the years 1802 to 1816, according to Mr. Spring Rice's report, *ib.* 1138, 1139.

Data in support of the conclusion that in the year 1801 Ireland paid more than half a million over and above what she was bound to pay by the Act of Union, *Fisher* 1602–1617——Calculation that in 1802 there was an overpayment by Ireland of more than a million, *ib.* 1618–1623——Also that in 1803 there was an overpayment of more than half a million, *ib.* 1624–1626.

Calculation, based upon the Parliamentary documents, showing that the contribution of Ireland in 1801 to 1816, between revenue and the debt charged to her, was 37,684,000 *l.* more than was rightful proportion, *Fisher* 1760–1781——Witness has excluded from his calculations the question of expenditure in arriving at the conclusion that Ireland was overcharged in 1801, and other years, *ib.* 1806. 1824. 1833–1835.

Examination in detail upon former calculations as to Ireland having overpaid to the amount of half a million in the year 1801; according to a version of Mr. Pitt's statement for that year the overpayment would be 700,000 *l.*, *Fisher* 1823 *et seq.*——Explanation as regards a certain statement of the Irish revenue for 1801, that the balance in the hands of the collectors on 1st January 1801 is included in it, *ib.* 1899-1947. 2066——Reliance placed upon the return of 1824, in assuming that the net revenue of Ireland for 1801 was 3,341,000 *l.*, exclusive of any balances in the Exchequer, *ib.* 2285–2294.

Data for the calculation that in the sixteen years after the Union there was a deficiency of nearly eighty millions between the aggregate of British income and expenditure in those years, *Fisher* 2335–2341——Reference to a certain account which tallies very closely with the finance accounts, and which shows that the deficiency of Ireland in the period 1801 to 1816 was only little more than two millions, *ib.* 2369-2381.

Reference to a certain account of the total payment by Great Britain and by Ireland, on joint account up to 1816, and inference therefrom that Ireland paid her full proportion of two-seventeenths out of revenues and loans, except a deficiency of 2,900,000 *l.*, *Fisher* 2470–2485.

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Further reference to statements of the revenue of each country in 1801, and of the proportion of contribution by each to the general expenditure, showing that Ireland was liable for only 2,013,000 *l.*, but contributed 2,611,000 *l.*, *Fisher* 2785–2819——Reference to a statement of expenditure for each country in 1801, showing that the proportion of two-seventeenths was 5,450,000 *l.*, and that the payment by Ireland was 5,881,000 *l.*, *ib.* 2820–2835.

Account, by Mr. Fisher, of the receipts of Great Britain and Ireland respectively in 1801, *App.* 309——Comparison, by Mr. Fisher, of the contributions of Great Britain and Ireland in the years 1801, 1802, and 1803; overpayments in each year on the part of Ireland, *ib.* 310.

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2. *Representations and Complaints on the part of Ireland, &c.*—continued.

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3. *Accounts in connection with the foregoing Evidence:*

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4. *Explanations on the part of the Treasury and Exchequer relative to the respective Income and Expenditure of each Country:*

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Statement showing that in the sixteen years after the Union the permanent revenue of Ireland was about 8½ per cent. of that of Great Britain, and that her contribution to the joint expenditure under the Act of Union was equal to 13 per cent. of that of Great Britain, *Chisholm* 6482–6487——Data for the calculation as to the larger relative deficiency of the revenue of Ireland than of Great Britain in 1800–16, with reference to the total expenditure of each country, *ib.* 6493–6503.

Information relative to the account, in Appendix No. 10, of the joint expenditure of Great Britain and Ireland, for the year 1816, *Chisholm* 6506, 6507——Amount of Ireland's proportion of the joint expenditure of the United Kingdom, from 1801 to 1816, and also of her separate expenditure; these charges would have been none the less if so much of the Irish loans as bore to the British loans the proportion of two to fifteen had been treated as joint debt, *ib.* 6529-6534. 6538.

Statement showing the inaccuracy of accounts prepared by Mr. Dwyer from tables in Thom's Almanack as to the revenue of Great Britain and Ireland respectively, in the years from 1853 to 1862, *Chisholm* 6562–6582——Calculation showing that since the Union the ordinary revenue of Ireland, in proportion to that of Great Britain, has risen from about one-thirteenth or one-fourteenth to one-ninth, *ib.* 6585–6589.

Statement showing that Mr. Fisher has made a mistake of about twenty-eight millions in certain calculations as to the deficiency in the discharge of Great Britain, in the period 1801–16; how this error has arisen, *Chisholm* 6621–6626. 6632, 6633——Mistake of about fifty-one millions made by Mr. Fisher in his statement of the excess of the receipts of Ireland over disbursements, from 1801 to 1816, *ib.* 6627–6633.

Reference to a certain paper handed in by witness as showing that the net increase of Great Britain applicable to public expenditure for the year 1800 was 31,600,193 *l.* *Chisholm* 6744–6756——Total of 3,192,207 *l.* as the net revenue of Ireland, applicable to public expenditure, in the year 1801, *ib.* 6806.

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Statement that in the years 1801–1816 Ireland paid within about two millions of her full proportion of the joint expenditure, *Chisholm* 6907–6929 ——Total of 159,737,804 *l.* as the separate and joint expenditure of Ireland in 1801–1816 towards which she raised by revenue 77,844,193 *l.*, and by loan 80,468,055 *l*; how the balance was provided, *ib.* 6915–6921——Result of the first seven years after the Union that there was a balance of 127,579 *l.*, due to Ireland, the final balance against Ireland on 5 January 1817 having been about two millions, *ib.* 6922–6929.

5. *Accounts in elucidation of the foregoing Evidence:*

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5. *Accounts in elucidation of the foregoing Evidence*—continued.

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8. *Estimate of the present Revenue of Ireland from all Sources:*

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9. *Complaint as to the large Remittance of Irish Taxation, &c., to England, as to the expenditure thereof in England, and as to the neglect of the Claims of Ireland to a much more liberal public expenditure.*

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